Reports on the Administration of the Excise Department in the Bombay Presidency and Sind

For the Financial Year 1932-33

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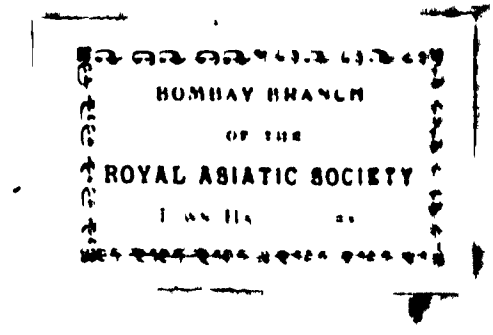

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1932-33

CHAPTER I.

ADMINISTRATIVE CHANGES.

1. The following were the principal features of the Excise system and arrangements during the year 1932–33 :—

(1) The rationing system was continued, the total ration for each district being fixed at the same figure as for 1931–32 and the district being continued as the unit of rationing (G. R., R. D., No. 7992/28, dated 29th January 1932). This ration was distributed by the Collectors, the annual ration for each shop being fixed by them at the beginning of the year and adjustments being made from time to time between shops as required. Monthly rations for shops were not fixed.

(2) The country spirit, toddy and hemp drugs shop licenses in the whole of the Presidency proper and opium licenses in the mofussil were disposed of by unrestricted auction sale, Collectors being allowed to use the following alternative or supplementary methods when satisfactory disposal by open auction was not found feasible :—

(*a*) Auction with or without simultaneous tender ;

(*b*) Tender ; or

(*c*) Negotiation.

(G. Rs., R. D., Nos. 7992/28, dated 29th January 1932 and 8294/28, dated 20th June 1932.)

(3) Opium licenses in the Town and Island of Bombay, Bandra and Kurla were continued to the previous year's licensees for an amount which represented a 20 per cent. increase of the previous year's license fees (G. R., R. D., No. 7992/28, dated 29th January 1932).

(4) Foreign liquor " on " licenses in the Town and Island of Bombay were continued to the previous year's licensees on payment of an amount which represented a 25 per cent. increase of the previous year's license fee, licenses not so accepted, being disposed of by auction (G. R., R. D., No. 7992/28, dated 29th January 1932).

(5) All border licenses were disposed of in the same way as in the case of non-border licenses (G. R., R. D., No. 7992/28, dated 29th January 1932).

(6) The opening hour for opium shops was fixed at 6–30 a.m. (G. R., R. D., No. 7992/28, dated 29th January 1932).

(7) The strength of country spirit was raised from 40° U.P. to 30° U.P. in the following areas, the duty on 30° U.P. being the same as that on 40° U.P.—

(*a*) Akola taluka of Ahmednagar District; and

(*b*) Surat City, Bulsar taluka and Bulsar Municipal area, in the shops at Rander, Udhna, Katargam, Bhatha, Magdalla, Amroli and Vesu near Surat City and in the Gadaria, Hinglach, Kasumba and Untadi shops near Bulsar (G. R., R. D., No. 7992/28, dated 29th January 1932).

(8) The still-head duty rates were reduced (1) in the case of border shops in the East Khandesh district, (2) in the Nandurbar, Taloda, Sakri, Dhulia and Sindkheda talukas of the West Khandesh district, and (3) in the Prantij taluka and Modasa Mahal of the Ahmedabad district (G. R., R. D., No. 7992/28, dated 29th January 1932).

(9) The rate of duty on ganja was reduced from Rs. 35 to Rs. 30 (G. R., R. D., No. 7992/28, dated 29th January 1932).

(10) The concession of free tapping of toddy trees for domestic consumption allowed in Panch Mahals district was abolished and a small tax of annas 4 per tree tapped imposed (G. R., R. D., No. 8956/28, dated 29th July 1932).

(11) The duty on (1) medicinal preparations and (2) toilet preparations containing Indian-made spirit and manufactured in India was raised to Rs. 10 and Rs. 17-8-0 per proof gallon respectively, with effect from 20th January 1933 (G. N., R. D., No. 1652-C, dated 20th January 1933).

(12) A vend (pass) fee of annas 12 per bulk gallon or Rs. 1-8-0 per dozen quart bottles of denatured spirit manufactured in or imported into this Presidency was imposed (G. N., R. D., No. 25/33, dated 25th February 1933).

(13) The charges of the Superintendents of Excise, Ahmedabad, Panch Mahals, Nasik, Poona and Belgaum were, with effect from 1st November 1932, reconstituted as follows :—

(*a*) Ahmedabad Division (Ahmedabad, Kaira and Panch Mahals Districts).

(*b*) Thana Division (Thana and Bombay Suburban Districts).

(*c*) Nasik Division (Nasik and Ahmednagar Districts).

(*d*) Poona Division (Poona, Satara and Sholapur Districts).

(*e*) Belgaum Division (Belgaum and Bijapur Districts).

(G. R., R. D., No. 7479/28, dated 3rd October 1932.)

The change has produced greater efficiency of control. One or two divisions however are still too large for a single Superintendent.

(14) The combined Salt and Excise Chief Account Office was split up and a separate Chief Account Office for the Excise Department, under a gazetted officer with the designation of Chief Account Officer

of Excise, was created with effect from 1st May 1932 (G. R., R. D., No. 49-C, dated 24th March 1932). This effected a saving, and greater efficiency.

(15) Whereas formerly only the net receipts from the departmental working of the Nasik Distillery were accounted for in the Civil Budget Estimates both the gross receipts and gross expenditure are now shown therein.

2. In the body of this report, all statistics of consumption and of revenue, except those relating to " Gain on sale proceeds of Excise opium " relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year viz., 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° and 30° U.P. was however confined to those border shops where it was found necessary to maintain spirit of higher strength in the interests of the British revenue owing to the unwillingness of the adjoining States to reduce the strength of spirit at their border shops. As usual the policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas where it was found that such restriction has driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restriction and allow the sale of stronger spirit at the shops.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 1,05,35,291 as against Rs. 1,07,17,530 in the previous year (Imperial Return I, column 2) showing a decrease of Rs. 1,82,239 due to a heavy decline in the issue of country spirit in the Town and Island of Bombay and in the Poona and Thana districts.

5. *License fees.*—The receipts from fees for the right of retail vend of country spirit at shops slightly increased from Rs. 65,02,754 to Rs. 65,35,649 (Imperial Return I, column 4). The increase was partly due to the opening of additional shops and partly to higher bids at the auctions. In the majority of districts there was some competition at the auctions as a result of the absence of picketing.

6. *Revenue and consumption in the Akrani tract.*—The country spirit arrangements in the Akrani continued to be in charge of the Forest Department. The sale proceeds of spirit in the area amounted to Rs. 44,954 as against Rs. 35,222 during the previous year. The increase of Rs. 9,732 was due to the rise in consumption. The consumption of liquor which is issued at one strength only, viz. 60° U.P., amounted to 29,865 bulk gallons, against 20,809 in the previous year. The increase was due partly to improved prices of agricultural produce and partly to the increase in the number of festivals celebrated during the year.

7. *Working of the contract supply system.*—There has been no contract supply system in any part of the Presidency since 1st April 1929. The spirit continued to be supplied departmentally from the Nasik Distillery. The Nasik Distillery with its dependent warehouses continued to be managed departmentally and worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—This is the third year of the extension of Section 18-B of the Bombay Abkari Act relating to Mahura Flowers to the whole of the Presidency proper. As it was found that some areas did not really require a vacation period enquiry was instituted with local officers, and it is proposed to restrict the vacation periods to those areas where mahura trees are common and mahura flowers are largely consumed as food for men and fodder for cattle.

Enquiry was also made regarding the control of the issue of licenses and permits. The grant of these was restricted during the year. No licenses for the retail sale of mahura flowers were granted in the East and West Khandesh districts and they were sparingly issued in the Ahmedabad, Kaira and Panch Mahals districts.

The extension of the Act has no doubt helped to some extent in checking illicit distillation. Cases of illicit possession of mahura flowers in Ahmedabad, Kaira, Panch Mahals, West Khandesh, East Khandesh, Nasik, Thana and Kolaba were 185, 166, 207, 174, 435, 13, 93 and 26 in 1932–33 against 158, 184, 308, 144, 62, 19, 67 and 6 in 1931–32 respectively.

Stricter control however is necessary. The vacation periods provided by the Act are too long. Powers to control transport by rail and road during vacation are required. For these changes amendment of Section 18-B will be necessary. The object should be to limit possession of and trading in mahura flowers even in vacation periods to use for food for human beings and cattle, and supply to recognised distilleries. Much of the trading is really for purposes of illicit distillation. While however legislative and executive restrictions are essential, the main preventive should be the more systematic purchase for Nasik Distillery and clearance from British districts of the mahura flowers by localised contracts, in preference to purchase from States where mahura flowers are usually cheaper. Though such purchase will cost a little more in the Distillery Budget, the expenditure is expected to be more than recouped in the general Excise Budget from the reduction in consumption of illicit liquor and increase in that of licit liquor. There are other advantages such as reduction of excise preventive work, and offences, and putting more money into the pockets of the jungle tribes. Co-operation with the Forest Department in mahura flowers collection has been arranged and will be executed.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit increased from 1,619 in 1931–32 to 1,651 in the year under report. Thirty-three additional shops were opened on the recommendation of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of consumers, or combat

illicit distillation. One temporary shop was opened at the Yemnur Fair in Dharwar District. The shop at Mandhana in East Khandesh district was closed on the recommendation of the Excise Advisory Committee.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 774 meetings at which 990 recommendations were made. Of these 772 were accepted. Many of the rejected recommendations related to the closure of shops or to the fixing of special hours of sale. The hours of sale were the same as in the previous year, viz., opening hour 10-30 a.m. and closing hour 8-0 p.m., except in the following cases :—

(*i*) in Bombay where it was 9 p.m.,

(*ii*) on the railway lines up to Thana on the G. I. P. Railway and Virar (Bassein Taluka) on the B. B. & C. I. Railway, where it was 8-30 p.m., and

(*iii*) in the Bandra Municipal and Santa Cruz Cantonment areas, where it was 9 p.m.

11. *Consumption.*—Appendix "A", column 11, shows in terms of proof gallons the sale of spirit at shops. There was a slight increase of 3,379 proof gallons or about $\frac{1}{3}$ per cent. There was an increase in Ahmedabad, Kaira, Broach, Surat, Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Satara, Nasik and West Khandesh districts. In all other districts, there was a decrease. The noteworthy increases occurred in West Khandesh (9,897), Broach (8,077), Surat (5,559), Ratnagiri (5,303), Kaira (2,619), Bijapur (1,935) and Ahmedabad (1,687). But these increases were more than counterbalanced by substantial decreases in the Town and Island of Bombay (10,657), in Poona (10,978), Thana (5,956), Panch Mahals (2,738), Sholapur (2,222), East Khandesh (1,974) and Kolaba (1,774). The increase in the West Khandesh, Surat and Ahmedabad districts was due to lowering of selling rates brought about by reduction of still-head duty rates. In Ratnagiri the increase is more apparent than real, the previous year's figure being vitiated on account of the strike of the licensees in the district. In the other districts the increases were due to (1) absence of picketing and (2) reduced selling rates due to competition.

The decrease in the Town and Island of Bombay was due to communal disturbances in the first quarter of the year and also to the closure of some mills and shorter hours of work. The decrease in Sholapur was due to the high prices charged in Sholapur City as a result of combination of the licensees. In the other districts the decreases were due to (1) continued trade depression, (2) high selling prices charged by licensees, (3) diversion of custom to toddy and beer and (4) illicit distillation and importation in tracts where there are facilities for such practices.

The following statement shows in respect of Bombay City and each district (1) ration fixed for 1932–33, (2) the actual consumption in 1932–33, 1931–32, 1930–31 and (3) the cases of illicit distillation, possession, sale and import detected in 1932–33 and 1931–32. The rations fixed for 1932–33 were the same as those for 1931–32. Consumption was about 59 per cent. of the ration.

Name of District.	Ration in London Proof Gallons, 1932–33.	Consumption, London Proof Gallons.					Cases of illicit importation, possession, sale and distillation.		
		1932–33.	1931–32.	1930–31.	Increase or decrease with reference to		1932–33.	1931–32.	Increase or decrease.
					1931–32.	1930–31.			
Ahmedabad	68,536	67,828	66,141	42,680	1,687	25,148	349	422	— 73
Kaira	36,000	16,683	14,064	12,602	2,619	4,081	1,039	1,062	— 23
Panch Mahals	51,066	15,439	18,177	17,006	— 2,738	— 1,567	783	715	68
Broach	48,564	28,975	20,898	16,630	8,077	12,345	51	49	2
Surat	2,30,365	100,715	95,156	90,307	5,559	10,408	259	236	23
Thana	1,53,196	62,825	68,781	65,470	— 5,956	— 2,645	592	744	—152
Bombay Suburban ..	63,197	34,719	36,239	33,361	— 1,520	1,358	14	16	— 2
Bombay	4,23,191	334,048	344,705	310,584	—10,657	23,464	37	18	19
Kolaba	92,770	29,225	30,999	28,451	— 1,774	774	139	98	41
Ratnagiri	82,920	36,899	31,596	33,544	5,303	3,355	104	103	1
Kanara	27,735	18,108	17,612	19,997	496	— 1,889	159	125	34
Dharwar	49,470	24,818	23,755	29,977	1,063	— 5,159	154	240	— 86
Belgaum	50,153	26,128	26,120	24,272	8	1,856	170	223	— 53
Bijapur	22,600	10,814	8,879	10,822	1,935	— 8	161	172	— 11
Sholapur	27,138	19,292	21,514	20,114	— 2,222	— 822	75	99	— 24
Satara	13,073	9,084	8,827	9,295	257	— 211	110	130	— 20
Poona	1,00,680	74,104	85,082	76,027	—10,978	— 1,923	53	31	22
Ahmednagar	19,097	7,745	8,150	7,505	— 405	240	36	28	8
Nasik	45,613	22,896	21,816	23,362	— 1,080	— 466	263	336	— 73
West Khandesh	91,179	59,654	49,757	49,984	9,897	9,670	1,073	1,418	—345
		11,946*	8,324*	13,240*	3,622*	— 1,294*			
East Khandesh	68,888	27,120	29,094	30,623	— 1,974	— 3,503	150	236	— 86
Total ..	1,765,431	1,030,065	1,035,686	965,853	3,379	73,212	5,771	6,501	—730

* Akrani Mahal of the West Khandesh District.

12. *Temperance activities.*—There were no genuine temperance movements in Bombay City or in the mofussil. Sporadic attempts were made to picket Town shops in East and West Khandesh districts, but these had no effect on sales owing to the prompt arrest of the picketers. Some activities were also started for cutting down toddy trees in Kanara district, but they were immediately checked. There was no terrorism or intimidation and the licensees carried on their business in security as in normal times.

13. *Administration of distilleries and warehouses.*—One Central Distillery and 36 bonded warehouses were maintained during the year under report. The issues to retailers in British districts of duty paid spirits amounted to 10,43,349 proof gallons (exclusive of 12,378 proof gallons issued from the small distillery at Dhadgaon which is for the isolated Akrani tract) against 1,028,991 proof gallons in the previous year.

14. *Retail sale in excess of prescribed limits.*—Permits for the sale of country spirit in excess of the prescribed limits were granted in all districts except Kaira, Nasik, Satara, Poona, Sholapur, Bijapur, Dharwar and Ratnagiri. The total quantities sold were :—

	1932-33 Gallons.	1931-32 Gallons.
25° U.P.	14	33
30° U.P.	123	45
40° U.P.	431	321
60° U.P.	5,591	6,131
40° U.P. (Masala) ..	3	..

Similar permits were also granted for the sale of toddy under which 5,920 2,225, 661, 16, 12 and 10 gallons were sold in Surat, Thana, West Khandesh, Ahmednagar, Belgaum and East Khandesh districts respectively.

CHAPTER III.

TODDY.

15. *Revenue.*—The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 51,99,792 in the year under report as compared with Rs. 43,63,698 in the previous year (column 11 of the Imperial Return I), an increase of Rs. 8,36,094.

16. *Tree-tax.*—The receipts from tree-tax amounted to Rs. 19,11,611 during the year under report as against Rs. 17,38,766 in the previous year (column 8 of the Imperial Return I). The increase of Rs. 1,72,845 is due to the fact that a part of tree-tax revenue for 1931–32 was collected in the year under report and an increase in the number of trees tapped in higher duty areas,

17. *License fees.*—The realisations from license fees amounted to Rs. 32,88,181 as against Rs. 26,24,932 in the preceding year (column 9 of the Imperial Return I) showing an increase of Rs. 6,63,249. This increase is due to keen competition at the auctions.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix " B ") :—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1931-32	36,643	20,520	3,31,250	3,88,413
1932-33	40,508	15,455	3,28,642	3,84,605
	+ 3,865	— 5,065	— 2,608	— 3,808

There was a decrease in the total number of trees tapped. The main decrease occurred in Panch Mahals, Thana and Dharwar Districts. The decrease in the Panch Mahals was due to the withdrawal of the concession of free tapping of trees in that district for domestic consumption. The decrease in Thana District was due to the tapping of fewer trees for the supply of toddy to Bombay. The decrease in Dharwar District was due to the yield of toddy being better than in the previous year.

19. *Toddy licenses.*—The licenses of different descriptions granted during the year under report and in the previous year were :—

Year.	Domestic consumption.	Treefoot booths.	Shops.	Total.
1931-32	10,109	3,173	1,055	14,337
1932-33	5,653	3,282	1,055	9,990
	— 4,456	+ 109	....	— 4,347

There was on the whole a decrease in the total number of domestic consumption licenses, the most noticeable being in the Panch Mahals. The decrease in this District was due to the imposition of tree-tax of annas 4 per tree with effect from 1st August 1932. As a protest against the levy of this tax certain communities passed resolutions to the effect that the drinking of toddy should be discontinued. The increase of 109 booths was due to the fact that 95 new booths in Surat District

and one in West Khandesh District were opened during the year under report, and 10 old booths in Broach District and 3 in Sholapur District which had remained closed during the previous year for want of adequate bids were reopened. The total number of toddy shop licenses remained the same as in the previous year.

20. *Consumption.*—The total sale figures show an increase of 2,233,453 gallons which is shared by all districts in the Presidency proper. The general increase in the sales of toddy following a decrease in the number of trees tapped is paradoxical. The figures of sales recorded by licensees are notoriously unreliable. One possible explanation is that the licensees tapped their trees to their utmost capacity. Again the yield of toddy may have been greater than in the preceding year. Possibly adulteration has increased. At any rate, as the number of trees tapped has decreased, it would not be safe to conclude that the consumption of genuine toddy has increased.

21. *Manufacture of gul.*—In Kanara District four persons were permitted to manufacture gul as against 7 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 42 as against 70 in the previous year. The decrease in the number of licenses granted was due to the fact that the trade is not lucrative. No permission was granted for the manufacture of gul from sweet toddy in any other district.

CHAPTER IV.

Foreign Liquors including those of Indian Manufacture.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors—

(*a*) imported at the port of Bombay, or

(*b*) imported into Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 10,71,964 against Rs. 11,56,758 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The decrease is due to the decrease in the imports of Indian-made foreign liquors. The revenue under (2) decreased from Rs. 16,85,448 in the previous year to Rs. 15,83,451 (columns 13, 16, 21 and 22 of Imperial Return I). The decrease is due to a decline in consumption. Vend (pass) fees have as usual been included in the column of license fees.

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquor into Bombay City by sea, compared with those of the previous year, were as follows :—

Year.	Fermented liquors (Liquid gallons).	Wines (liquid gallons).	Potable spirits (Proof gallons).	Denatured and perfumed spirits (Liquid gallons).
1932–33	1,286,150	51,305	119,932*	318,909
1931–32	1,285,069	36,915	97,810†	399,857
	+ 1,081	+ 14,390	+ 22,122	— 80,948

* Includes 3,066 proof gallons and 78 bulk gallons of liqueurs.

† Includes 2,612 proof gallons and 155 bulk gallons of liqueurs. Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15):—

Year.	Fermented liquors (Bulk gallons).	Wines (Bulk gallons).	Potable spirits (Bulk gallons).	Denatured spirits (Bulk gallons).
1932–33	936,216	29,463	175,588	275,647
1931–32	948,153	31,460	193,614	254,137
	— 11,937	— 1,997	— 18,026	+ 21,510

The decrease in potable spirits and wines is mainly due, as in the previous year, to the high selling prices consequent on the continuance of the enhanced rates of both Excise and Customs duties and the reduced resources of the people on account of trade depression and unemployment. It is also partly due to the greater use of masala, i.e. spiced, country liquor in place of foreign liquor as a measure of economy. The decrease in the consumption of beer is mainly due to reduced consumption at military canteens owing to reduction in the pay of the troops. There is an increase in the consumption of denatured spirit. This is reported to be due mainly to the increased use of denatured spirit in arts and industries and for lighting purposes. It is partly due to the use of denatured spirit for potable purposes in certain areas. The imports of denatured spirit through the port of Bombay amounted to 316,537 gallons as against 396,373 gallons in the previous year. Most of this was imported from Java.

24. *Canteen tenant licenses.*—The number of canteen tenant licenses issued during the year under report was 34 as against 37 in the previous

year. The total quantity of beer sold under these licenses was 102,142 gallons as against 133,902 gallons in the previous year.

25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., I. G. Gajjar & Co., M. J. Gajjar of Bombay, Wingate & Co. of Poona and the Gujerat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon till 19th January 1933 and thereafter at the rate of Rs. 10 per proof gallon in the case of medicinal preparations and Rs. 17-8-0 in the case of toilet preparations. The manufacturers obtained 20,720 proof gallons of rectified spirit in bond for this purpose.

Medicinal and toilet preparations assessed at the lower rate of duty were imported into Bombay from the following firms :—

(1) The Alembic Chemical Works Co. Ltd., Baroda ;
(2) The Bengal Chemical and Pharmaceutical Works, Calcutta ;
(3) The Ranaghat Chemical Works, Calcutta ;
(4) Dr. Bose's Laboratory, Calcutta ;
(5) Messrs. Abdul Razak & Co., Hyderabad ;
(6) Messrs. Dagan Chemical Works, Allahabad ; and
(7) Amrit Pharmacy, Nagpur.

The sales of rectified spirit were 930 gallons as against 889 gallons in the previous year (column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian-made foreign liquor is manufactured at the Gujerat Chemical Works at Ahmedabad, the Alembic Chemical Works at Baroda, and the Government Central Distillery at Nasik Road. The Government Medical Stores, Bombay, obtained 19,199 proof gallons of duty-free rectified spirit from the Alembic Chemical Works, Baroda, as against 19,223 proof gallons from the Gujerat Chemical Works, Ahmedabad, in the previous year. No denatured spirit was manufactured at the Gujerat Chemical Works.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,842 against 2,637 in the previous year. The increase is mainly due to the increase of 125 temporary refreshment stall licenses and of 72 denatured spirit licenses. Both these licenses are of minor importance. Fifty-six licenses were issued for the manufacture of perfumed spirits and 9 licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

27. *Cultivation and outturn of ganja.*—The cultivation of hemp for ganja was restricted to three villages in the Ahmednagar district, viz., Mhekari, Kaudgaon and Pimpalgaon. The number of licenses granted, the area cultivated and the quantity produced during the year under

report, compared with the year when cultivation was last permitted (1930–31) were as follows :—

	1930–31 Acres.	1932–33 Acres.
Area cultivated ..	300	146
Outturn of ganja ..	4,029 Mds.	2,430 Mds.
Licenses issued to cultivators ..	129	92

The average yield per acre was 16·7 maunds against 13·4 maunds in 1930–31. The crop was much above normal owing, it is reported, to good rainfall. The area under cultivation was reduced as there was old ganja of the 1930–31 crop in stock.

Ganja older than one year deteriorates rapidly. Considerable revenue is lost by trying to sell old ganja as consumers then prefer to resort to adjoining States shops. The whole arrangement for cultivation, guarding, etc., has recently been carefully examined. It has been settled to cultivate each year, grow only a year's supply, concentrate cultivation in one or at most two blocks which can more easily be guarded, and provide a larger number of guards, and earlier in the season. It is hoped that this will reduce thefts and smuggling and result in the ganja sold being always fresh, and in the abolition or diminution of the disputes between cultivators and depositors about prices and taking prompt delivery, disputes which always arise when the supply exceeds demand.

28. *Issues from Warehouses.*—The issues from Warehouses during the year under report and the year 1931–32 are contrasted below :—

	1931–32			1932–33		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Issued for sale in the Bombay Presidency ..	546	195	143	863	186	120
Export to Indian States ..	56	22	3	66	22	8
Export to other Provinces ..	15	1	..	..	..	..
Export to foreign countries ..	8	..	..	10	..	..

29. *Fluctuations in consumption.*—The following statement shows the consumption as compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1931–32	19,042	7,623	5,543
1932–33	22,064	7,161	4,702

With the exception of Ahmedabad and Bombay Suburban Districts there was an increase in the consumption of ganja in all districts and in the Town and Island of Bombay, the most noticeable being in the districts of Dharwar, Bijapur, Sholapur, Satara, Poona, Ahmednagar and Bombay. The decrease in Ahmedabad district was due to the increased consumption of charas in Ahmedabad City. The decrease in Bombay Suburban District was due to the diversion of custom to charas sold in the Town and Island of Bombay. The noteworthy increase in the consumption of ganja in the districts of Dharwar, Bijapur, Satara, Ahmednagar and Poona was due to the lowering of selling prices as a result of competition and to reduction of duty from Rs. 35 to Rs. 30 per seer.

The increase in consumption of ganja in Sholapur district is reported due partly to the better quality of ganja sold by licensees and partly to the effective check exercised on smugglers of ganja from H. E. H. the Nizam's territory.

The increase in consumption of ganja in Bombay was due to its substitution for charas by some consumers who could not afford to pay the high price charged for the latter drug, the licensees having raised the price from Re. 1 to Rs. 1-8-0 a tola.

The increase in consumption of ganja in Nasik district was due to the Sinhast fair held at Trimbak and Nasik and also to the opening of 2 new hemp drugs shops.

There was a decrease in the consumption of bhang in districts of Ahmedabad, Bombay Suburban, Bombay, Dharwar, Belgaum and Satara, the most noticeable being in Bombay. The decrease in Bombay was due to the residents from Gujerat who are the chief consumers of bhang leaving Bombay owing to the communal disturbances. The decrease in other districts was small and calls for no remarks.

The remarkable increase in the consumption of bhang in Poona District was due to greater sale of Ghota, a cooling beverage. The increase in Nasik was due to the Sinhast fair. The increase in the consumption of bhang in East Khandesh district was due to greater sales during the hot weather and to the increased number of marriages among Marwaris who are the chief consumers of bhang. There was a decrease in the consumption of charas. This was due to the fall in sales of charas in Bombay owing to the high selling prices and to the communal disturbances.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses, and (*b*) imports from other provinces and (2) vend fees. The duty and vend fees amounted to Rs. 10,22,206 and Rs. 6,97,219 respectively as compared with Rs. 10,23,413 and Rs. 6,69,696 in the year 1931-32 (Imperial Return I, columns 31, 33, 35 and 36). The reduction of duty on ganja has in spite of a large reduction in consumption of bhang and charas produced an increase of the vend fees and total revenue from hemp drugs. This is notable as showing that it involves no loss of excise

revenue but even produces an increase of the same when excessive taxation on excisable articles is reduced to a reasonable extent.

31. *Vend licenses.*—The number of vend licenses in the year under report was 553 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 542 in 1931-32. Of these 20 were wholesale and 533 retail. There was an increase in the number of shops by 11 due to the opening of 11 new retail shops, 3 in Belgaum district, 2 in each of the districts of Ratnagiri and Nasik and 1 in each of the districts of Kanara, West Khandesh, Ahmednagar and Bijapur.

Cocaine.

32. *Vend licenses.*—The licenses for the sale of cocaine for bona fide medical purposes numbered 832 during the year under report against 792 in 1931-32 (Imperial Return III, column 38).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and allied drugs imported during the year amounted to 35 lbs. 14 ozs. 240½ grains (avoirdupois standard weight) against 25 lbs. 12 ozs. 268¾ grains in the previous year. The quantity sold under licenses was 23 lbs. 12 ozs. 200 grains against 35 lbs. 0 ozs. 129¾ grains. The statistics of cocaine transactions called for in the Government of India's letter No. 1324, dated 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, Revenue Department, No. 4495, dated 22nd August 1922 :—

Stock on 1st April 1932	Import during the year	Total	Sales during the year	Closing balance on 31st March 1933
Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.	Lbs. Ozs. Grs.
7 3 23¼	35 14 240½	43 1 263¾	23 12 200	19 5 63¾

34. *Cocaine cases.*—Sixty-four cases of illicit possession of cocaine were detected in the City of Bombay during the year under report as against 45 during 1931-32. The largest quantity of cocaine seized during the year under report was 1,326 grains.

CHAPTER VI.

Opium.

35. *Realizations from opium issued from depôts.*—Opium issued from the depôts realised Rs. 14,22,955 as shown in the District Treasury Accounts. Of this sum Rs. 4,26,138 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 9,96,817 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figures the expenditure of Rs. 5,517 representing the conveyance and packing charges of opium incurred at opium depôts in British districts has to be deducted. The net profits to Government thus amounted to Rs. 9,91,300 (inclusive of duty) against Rs. 10,53,787 in the previous year showing a decrease of Rs. 62,487.

36. *Sales in British Districts.*—The total issues in British Districts amounted to 17,246 seers against 18,084 seers in the preceding year (column 17 of the Imperial Return IV). The actual sales were, however, 17,034 seers against 17,957 seers in the previous year, a decrease of 923 seers due to the fall in consumption in all the districts of the Presidency except Thana, Ratnagiri, Kanara, Dharwar, Bijapur, Sholapur and Poona. The decrease in the sales is attributed to trade depression, poor economic conditions of the people, and high selling prices. In Bombay the fall is due to the reduced economic condition of the consumers, the disturbed state of the City for three months owing to communal disturbances and competition of cheaper illicit opium smuggled from outside. The increase in Sholapur district is due to considerable reduction in selling rates and closing of temporary Nizam State shops on the border of this district, while the increase in Poona district is due to lowering of selling prices owing to competition. The increase in the remaining districts is negligible and calls for no remarks.

37. *License fees.*—The fees for retail vend in British Districts amounted to Rs. 9,97,036 against Rs. 9,97,120 in the previous year (column 27 of Imperial Return I). The decrease is negligible.

38. *Retail shops and medical practitioners', chemists' and druggists' licenses.*—The total number of licenses was 700 against 690 in the previous year (column 31 of Imperial Return III). Ten additional licenses were granted in places where they were required to meet the legitimate needs of the people. The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 1,097 in the previous year to 1,108 in the year under report (column 35 of Imperial Return III).

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 4,621 seers against 6,276 in the previous year (Appendix " D ").

40. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 560 acres and 20 gunthas against 568 acres and 20 gunthas in the previous year. The opium in hand at the beginning of the year was 43,852 seers and that manufactured during the year was 4,124 seers. The total issues to licensed dealers decreased from 4,804 seers to 4,570 seers. The stocks held at the end of the year were 42,304 seers exclusive of 1,102 seers on account of dryage.

41. *Total Excise opium revenue.*—The Excise opium revenue was Rs. 23,07,301 against Rs. 23,94,547 in the previous year showing a decrease of Rs. 87,246 which was due to decrease in consumption.

42. *Consumption of opium for veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 48 lbs. 11 ozs. 14 drs. and 18 grs. against 55 lbs. 4 ozs. 5 drs. and 18 grs. during the previous year.

43. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, as usual continued their activities in warning mothers against the danger of drugging children

with opium. Magic lantern and cinema demonstrations, exhibitions of models and posters and free distribution of leaflets in the vernacular on infant welfare were the methods used. These exhibitions took place in 137 places. Nineteen one-day Health exhibitions and cinema shows were held in 11 different mills in Bombay City and in other towns of the Presidency where the habit of drugging children with opium is most prevalent. The lady Inspector of Factories also took every opportunity by lectures and conversations to convince the factory and mill workers of the evil effects of administering opium to children. These activities have no doubt some educative value and have probably contributed to a decline in the sale of opium in towns where there are mills.

CHAPTER VII.

Financial Results.

44. *Revenue.*—The gross realisations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item	Realisations in		Increase.	Decrease.
	1931–32.	1932–33.		
	Rs.	Rs.	Rs.	Rs.
(1) Country spirit ..	1,72,20,284	1,70,70,940	....	1,49,344
(2) Country fermented liquor ..	43,63,698	51,99,792	8,36,094	....
(3) Malt liquors ..	2,48,833	2,42,879	....	5,954
(4) Wines and spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits).	22,97,650	21,36,496	....	1,61,154
(5) Commercial spirits (including medicated wines) ..	2,95,723	2,76,040	....	19,683
(6) Hemp drugs ..	16,93,886	17,19,966	26,080	....
(7) Opium ..	23,94,547*	23,07,301*	....	87,246
(8) Fines and forfeitures.	18,109	27,980	9,871	....
(9) Miscellaneous ..	85,895	95,239	9,344	....
(10) Recoveries from Government Commercial undertakings † ..	9,67,989	(9,61,202)	(....)	(6,787)
		24,66,019	14,98,030	....
Total ..	2,95,86,614	3,15,42,652	23,79,419	4,23,381
		(3,00,37,835)	(8,81,389)	(4,30,168)
		Increase Rs.	19,56,038	
			4,51,221	

* Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and to Baroda and Zanzibar and the cost price of opium supplied to British Districts.

† The figures under this head as compared with those shown for 1931–32 on the basis of the Commercial Account System whereby only the net profits of the Distillery used to be shown, would be as indicated in brackets.

For 1932-33, the recoveries from Government Commercial Undertakings include the gross receipts from all sources at the Nasik Distillery and not the net receipts only (i.e. (1) net profit and recoveries of (2) indirect charges and of (3) investments from Government Commercial Undertakings), shown in previous years.

45. *Expenditure.*—The expenditure for the year exclusive of (*i*) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 9,04,758) and (*ii*) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 29,93,276 against Rs. 21,87,249, the increase being mainly due to the change in the account system of Nasik Distillery. The figures of expenditure include the price paid to the Government of India for opium supplied to the Department. The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure this year, including the compensations shown at (*i*) and (*ii*) above, amounted to Rs. 41,96,832 against the previous year's gross expenditure of Rs. 36,61,178. If the item relating to opium is excluded, being not really expenditure, the gross expenditure would be Rs. 37,71,267 against Rs. 32,00,730 in the previous year, an increase of Rs. 5,70,537. The increase during the year under report was due to the revised account system of the Nasik Distillery. Whereas formerly only the net profit derived from the Distillery was accounted for, now both the gross receipts and gross expenditure are shown. If the gross expenditure on account of the Nasik Distillery (Rs. 10,42,686) is excluded, the expenditure during the year under report shows a decrease of Rs. 4,57,516 as compared with the previous year. The decrease in expenditure was partly due to the reduced expenditure under "compensation payable to Indian States" owing to the restoration of the Abkari rights to the Talukdars in Mahi Kantha, etc., and partly due to the enforcement of the 10 per cent. emergency cut in the salary of the staff and the reduction of the executive staff a few months before the commencement of the year under report. The net revenue of the year, after deducting refunds (Rs. 1,47,972) and the gross expenditure (Rs. 41,96,832) from the gross revenue (Rs. 3,15,42,652), increased by Rs. 14,19,276, i.e., from Rs. 2,57,78,572 in the previous year to Rs. 2,71,97,848 in the year under report.

46. *Recovery of Excise revenue by coercive process.*—Coercive processes were resorted to for the recovery of excise revenue in 13 out of 21 districts in the Presidency proper, viz., Kaira, Thana, Bombay Suburban District, East Khandesh, West Khandesh, Nasik, Kolaba, Satara, Belgaum, Bijapur, Dharwar, Kanara and Ratnagiri. In some cases moveable and immoveable property had to be attached before the arrears were recovered.

The details of the arrears outstanding, collections made during the year, and the balances to be recovered will be found in columns 3, 6 and 10 respectively of Appendix "E" to this report. The total amount of arrears outstanding at the beginning of the year was Rs. 5,87,586. Out

of this Rs. 4,09,587 were collected during the year under report and Rs. 5,911 were written off as irrecoverable. The net arrears recoverable at the end of the year including those for the previous year amount to Rs. 5,45,222, the chief arrears being in the districts of West Khandesh (Rs. 1,05,399), Poona (Rs. 70,687), Belgaum (Rs. 67,500), Kolaba (Rs. 62,037), Bijapur (Rs. 61,488), East Khandesh (Rs. 59,195), Nasik (Rs. 33,117), Thana (Rs. 31,820) and Dharwar (Rs. 20,562).

CHAPTER VIII.

47. *Offences against the Abkari Law.*—The total number of cases detected was 7,967 against 8,208 in the preceding year. Of these, 7,431 related to liquor, 461 to hemp drugs and 75 to cocaine as against 7,691, 452 and 65 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix "F".

48. *Fluctuations in liquor cases.*—The total number of liquor cases detected during the year under report showed a decrease of 260 as compared with the previous year. The number of cases detected under "illicit distillation" shows a decrease of 457, the number of such cases detected during the year under report being 4,076 as against 4,533 in the previous year. The decrease is mainly in the districts of West Khandesh (310), Thana (58), Ahmedabad (55) and Dharwar (54). The heavy fall in the number of cases detected in West Khandesh is attributed partly to the base for distillation, viz. mahura flowers, not being readily available, as a result of the stoppage of the issue of licenses for the retail sale of mahura flowers in the district with a view to combat illicit distillation. The fall is also partly due to the reduction of still-head duty rates on liquor issued to shops in the criminal areas of the district and the consequent reduction in the retail prices of licit liquor. The small decrease in the other districts is attributed to the deputation away from their regular duties of a large number of the staff on musketry training. Nine cases of illicit distillation were detected in the Town and Island of Bombay, against 3 in the preceding year. Cases under "illicit importation, exportation and transportation" decreased from 292 to 257 and those under "illicit possession" and "unlicensed sale" from 1,572 to 1,353 and 104 to 85 respectively. Cases under "Miscellaneous offences" rose from 1,190 to 1,660, the increase being mainly due to the detection of a number of cases of possession of mahura flowers in excess of the prescribed limit.

49. *Fluctuations in hemp drugs cases.*—The number of cases relating to hemp drugs increased from 452 to 461. The number of cases detected showed an increase in the districts of Nasik (98), Bombay (53) and Ahmedabad (41). The increase in Nasik is due to the "Sinhast" fair during which a large number of pilgrims, such as Sadhus who are addicted to hemp drugs, visited the place. The increase in Bombay is attributed to the revival of smuggling on account of the price of licit charas being raised by the licensees from Re. 1 to Rs. 1-8-0 per tola during the year under report. The total quantity of charas seized in Bombay during the year amounted to 143½ lbs.

50. *Fluctuations in cocaine cases.*—Cases relating to cocaine increased from 65 to 75. The cocaine traffic is mainly confined to Bombay, where 64 cases were detected during the year under report as against 59 in the preceding year. The increase is small.

51. *Offences against opium law.*—The number of opium cases detected in British territory was 311 as against 349 in the preceding year. One case was detected in Indian States during the year as against 33 in the preceding year (column 29 of Appendix " F "). The number of cases of illegal possession detected in British territory was 176 against 257 and those of manufacture and illegal sales were respectively 7 and 19 against 8 and 19 in the previous year. The number of cases of illegal import rose from 58 to 86. The contraband opium seized in British territory amounted to 202 seers.

52. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness numbered 2,900 against 2,428 in the preceding year, (Appendix " G", columns 2 and 3). Of these 1,937 occurred in Bombay City, as against 1,528 in the previous year. Cases of drunkenness on licensed premises fell from 45 to 4.

The Excise Intelligence Bureau.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 541 finger impressions slips of excise offenders for search against 480 during the previous year. Previous convictions were traced in 136 instances as compared with 110 in 1931–32. At the close of the year the Branch had on record a collection of finger print slips of about 27,100 Excise convicts.

CHAPTER IX.

General Remarks.

54. *Revenue.*—The gross revenue for the year under report shows an increase of 19·5 lakhs over that of the preceding year. The increase is artificially inflated because, as explained in paragraph 44 above, this report shows the gross realisations at the Nasik Distillery instead of the net realisations shown in the previous year's report. The inflation is about Rs. 15 lakhs. If this amount be deducted, the real increase in gross revenue is 4½ lakhs. This increase is mainly due to an improvement in the revenue from toddy and hemp drugs respectively. The heads under which decreases occurred are country spirit, foreign liquor and opium. The decrease mainly occurred in Bombay, where on account of the communal riots during the early part of the year many country liquor shops had to be closed. The fall in foreign liquor revenue is due to the enhancement of the tariff duty in recent years coupled with the continued depression in trade. The fall in opium revenue is due to the smaller issues of opium.

55. *Consumption.*—The consumption of country spirit shows a slight increase. Details have been given in paragraph 11. The consumption of ganja shows a considerable increase. There was a decrease in the consumption of bhang and charas. The details for ganja, bhang and charas are given in paragraph 29. The consumption of foreign liquor has decreased, *vide* paragraph 23. There is a decrease in the consumption of opium, *vide* paragraph 36.

56. *Excise offences.*—The number of excise offences, as a whole, shows a decrease. Details are given in paragraph 48. There was only one serious case of assault on the excise staff namely at Varamkheda, Dohad Taluka.

57. The figures of offences, *vide* paragraph 48, relating to illicit distillation and illicit importation of liquor show a decrease as compared with those of the preceding year. This unfortunately does not mean that illicit distillation has decreased. The decrease in the number of cases detected is largely due to the staff being engaged for some months in training in handling fire-arms, an essential measure in view of the increased resistance being offered by illicit distillers and the need of protection of the preventive staff in their raids. Illicit distillation is spreading to areas both urban and rural where it was unknown in the past. Recently some cases of illicit distillation have been detected in Bombay where there are ample facilities for obtaining licit liquor. The following figures show the heavy decline of consumption in recent years especially in rural areas. There can be no doubt that illicit liquor in these places has replaced much of the licit consumption.

Consumption.

Area.	1929–30, proof gallons.	1930–31, proof gallons.	1931–32, proof gallons.	1932–33, proof gallons.
Rural areas including the Akrani Tract	568,067	377,270	376,601	390,949
Urban areas	720,840	588,583	659,085	648,158
Total ..	1,288,907	965,853	1,035,686	1,039,107

It is clearly futile to pursue a policy of even partial prohibition or severe restrictions when the consumers merely change over to illicit liquor or denatured spirit, the latter obtainable at six annas a bottle of 65° over-proof strength. The U. S. A. like all other countries which have tried prohibition have for similar practical reasons abandoned it, in the interests of public morals, whatever be its real or supposed merits. It is necessary therefore in the interests of public morals to re-establish control of the liquor traffic by attracting or forcing the consumers back to licit liquor before a resumption of any restrictive policy can be even thought of.

The measures necessary to re-establish control come under the heads of providing (1) cheaper Government liquor, (2) stronger liquor where there is a demand, (3) more facilities, (4) removal of distilling bases, (5) increased staff, and (6) increased grants for—expenses and rewards of staff. No. (4) has been dealt with in paragraph 8. No. (1) is the chief necessity. Prices and for the consuming classes, the costs of living have fallen to about the prewar level, i.e. the value of money as a purchasing and taxing factor has risen enormously since 1920. At the same time the economic condition of the people has recently much deteriorated. The present still-head duties, which are the main element in the cost of liquor, and which were enhanced from 1920 onward, make liquor too dear at any rate for the rural areas. Recognising this and faced with an alarming increase in illicit distillation and decrease of licit consumption and of excise revenue, other provincial governments are reducing still-head duties substantially. This presidency will have to follow the same course. As regards (2), the reduced strength, 40° U.P. adopted as a prohibition measure is regarded by consumers in many rural areas as too weak, and the restoration of the former strength of 30° U.P. a course already adopted in some areas, requires to be extended. No. (3) means additional shops. It is commonsense that a licensed shop should be provided within easy reach of every village, where illicit distillation or illicit importation prevails, not only to provide licit liquor, but to provide in the licensees unofficial preventive agents who are spurred on to inform against illicit distillation and illicit importation by the motive of personal gain. As regards (5) experience shows that the recent retrenchment of staff has in certain criminal areas gone too far and some staff will have to be restored, as Government are losing more revenue thereby than they save in expenditure. Similarly as regards (6), it has been found that the restrictions on travelling allowances and rewards imposed under the retrenchment policy have gone too far and require modification. The incentive to tour actively and work hard at detection has been weakened, and more revenue is being lost than is represented by the reduced expenditure. Liberality in such matters always pays. In some areas which are remote and difficult of access it may even be necessary to revive the old outstill system, e.g. where owing to the cost of transporting liquor by rail and road from the Government Nasik Distillery, it is impossible, even if no still-head duty and only nominal license fees were levied, to sell licit liquor at a price which can compete with that of illicit liquor. For the excise staff is so small that they can never check illicit distillation in these remote, rugged, and very inaccessible tracts such as for instance sub-ghaut, Thana. The population in such tracts have consumed liquor from time immemorial and will always do so. Hence a Government controlled system of supply even if it should involve outstills seems preferable to illicit supply. The subject is under consideration.

58. Mr. A. Master, Collector of Bombay, and Mr. T. T. Kothavala, Collector of Surat, have continued to devote zealous attention to excise matters in their difficult charges with very successful results. Other Collectors have also taken good interest. There is an increasing

realisation among revenue officers of the importance of excise. Among Superintendents Mr. W. E. Hogan in Bombay has put in much hard and successful work, while Khan Bahadur A. S. Dalal has managed the Nasik Distillery and the distribution to the 36 scattered warehouses with great ability. Various Inspectors, Assistant Inspectors and Sub-Inspectors have done good work, among whom Mr. P. J. Hudson, Excise Inspector, Railway Lines, Bombay, deserves special mention for his success in coping with inter-provincial smugglers. Mr. Bashiruddin Mahomed Akram, Sub-Inspector, Bombay, has also done excellent detection work.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A.

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarter town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in Gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	62,395	8·6
2	Kaira	6	96,938	8,645	4·3
3	Panch Mahals	2	51,120	7,400	6·9
4	Broach	2	45,759	14,916	15·6
5	Surat	3	124,456	25,637	9·9
6	Thana	4	71,657	18,030	12·1
7	Bombay Suburban ...	2	70,945	15,463	10·5
8	Bombay	1	1,161,383	334,048	13·8
9	Kolaba	1	6,460	1,211	9·0
10	Ratnagiri	4	54,556	5,925	5·2
11	Kanara	2	25,090	4,071	7·8
12	Dharwar	4	186,708	15,544	4·0
13	Belgaum	4	91,046	14,177	7·5
14	Bijapur	4	85,775	6,664	3·7
15	Sholapur	3	199,868	16,205	3·9
16	Satara	6	85,617	4,170	2·3
17	Poona	3	242,133	65,810	13·0
18	Ahmednagar	1	57,529	5,560	4·6
19	Nasik	3	94,362	7,308	3·7
20	West Khandesh	3	67,335	5,051	3·6
21	East Khandesh	9	176,067	9,928	2·7
	Total 1932-33 ...	70	3,341,301	648,158	9·3
	Total 1931-32 ...	70	3,341,301	659,085	9·4

* In the Akrani Tract of

A.

gallons and the rate per head of population in (1) Urban areas British District of the Bombay Presidency during the year 1932-33.

Rural areas (*i.e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams. L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	5,433	0·4	999,768	67,828	3·3
644,712	8,038	0·6	741,650	16,683	1·1
403,406	8,039	1·0	454,526	15,439	1·6
288,411	14,059	2·3	334,170	28,975	4·2
569,157	75,078	6·3	693,613	100,715	6·9
764,968	44,795	2·8	836,625	62,825	3·6
108,579	19,256	8·5	179,524	34,719	9·3
.....	.....	.....	1,161,383	334,048	13·8
622,261	28,014	2·2	628,721	29,225	2·2
1,247,971	30,974	1·2	1,302,527	36,399	1·4
392,745	14,037	1·7	417,835	18,108	2·1
915,969	9,274	0·5	1,102,677	24,818	1·1
985,655	11,951	0·6	1,076,701	26,128	1·2
783,445	4,150	0·3	869,220	10,814	0·6
677,652	3,087	0·2	877,520	19,292	1·1
1,094,095	4,914	0·2	1,179,712	9,084	0·4
927,665	8,294	0·4	1,169,798	74,104	3·0
930,677	2,185	0·1	988,206	7,745	0·4
905,686	15,588	0·8	1,000,048	22,896	1·1
704,459	54,603 *11,946	4·5	771,794	59,654 *11,946	4·5
1,029,968	17,192	0·8	1,206,035	27,120	1·1
14,650,752	390,907	1·2	17,992,053	1,039,065	2·7
14,650,752	376,601	1·2	17,992,053	1,035,686	2·8

the West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1932-33.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1932-33.		Actual realization.		Total realizations 1932-33.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	61,188	9·4	6,88,365	5,73,740	12,62,105
2	Viramgam ...	18,965	753	1·9	8,473	5,525	13,998
3	Kaira Town ...	6,894	716	5·0	2,844	7,050	9,894
4	Nadiad ...	34,584	3,727	5·2	14,795	35,820	50,615
5	Godhra Town ...	35,110	3,023	4·1	10,613	28,750	39,363
6	Broach City ...	34,200	12,245	17·2	1,37,596	65,925	2,03,521
7	Surat ...	98,427	21,359	10·4	2,14,843	1,05,600	3,20,443
8	Thana Town ...	21,816	5,802	12·8	1,34,264	45,161	1,79,425
9	Kalyan Town ...	21,618	4,625	10·3	36,397	45,000	81,397
10	Bandra Town ...	40,634	10,462	12·2	1,17,698	75,350	1,93,048
11	Kurla Town ...	30,311	5,001	7·9	57,150	25,900	83,050
12	Town and Island of Bombay.	1,166,383	334,048	13·8	43,01,963	23,00,130	66,02,093
13	Alibag Town ...	6,460	1,211	9·0	10,519	12,000	22,519
14	Ratnagiri Town.	17,320	1,008	2·8	7,829	4,805	12,634
15	Karwar Town ...	14,157	2,627	8·9	12,512	12,220	24,732
16	Dharwar City ...	40,904	4,030	4·7	45,794	38,550	84,344
17	Hubli Town ...	83,494	6,829	3·9	65,937	74,300	1,40,237
18	Gadag Town ...	45,899	4,248	4·4	48,150	32,800	80,950
19	Belgaum City and Cantonment.	49,599	11,071	10·7	1,24,800	53,180	1,77,980
20	Bijapur Town ...	39,747	3,608	4·4	40,360	28,300	68,660
21	Sholapur City and Cantonment and places ten miles round.	144,654	11,575	3·8	1,35,236	94,148	2,29,384
22	Barsi Town ...	25,754	2,307	4·3	20,688	19,250	39,938
23	Pandharpur Town.	29,460	2,323	3·8	28,338	22,675	51,013
24	Satara City and Cantonment.	26,379	1,932	3·5	21,754	27,525	49,279
25	Poona City and Cantonment.	215,384	59,958	13·4	3,63,839	2,80,550	6,44,389
26	Kirkee Cantonment.	16,302	5,269	15·5	59,276	24,400	83,676
27	Ahmednagar City and Cantonment.	57,529	5,560	4·6	62,554	63,275	1,25,829
28	Nasik City ...	45,744	5,478	5·7	61,622	80,600	1,42,222
29	Malegaon Town.	32,186	1,292	1·9	12,116	10,763	22,879
30	Dhulia Town ...	39,656	2,489	3·0	18,822	21,150	39,972
31	Jalgaon Town ...	34,304	1,893	2·6	18,649	17,700	36,349
32	Bhusaval Town.	27,874	2,039	3·5	24,230	25,400	49,630
33	Amalner Town ...	22,917	2,069	4·3	19,339	15,100	34,439
	Total for Towns.	2,838,394	601,765	10·2	69,27,365	42,72,642	1,12,00,007

J. P. BRANDER,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (3) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on		Number of licenses issued		
		Cocoanut and Brab.	Date and wild Palm.	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	5 0 0	2 0 0	2	2	2
2	Kaira ..	0 8 0	(a) 0 8 0	4	...	...
3	Panch Mahals ...	0 4 0	0 4 0	1,335	...	...
4	Broach ...	5 8 0	2 8 0	22	87	7
		12 0 0	(b) 6 0 0			
5	Surat ...	6 0 0	(c) 3 0 0	4,017	1,051	164
		3 0 0	(d) 1 8 0			
		12 0 0	(e) 6 0 0			
		10 0 0	(f) 5 0 0			
6	Thana ...	7 8 0	(g) 3 0 0	120	872	189
		5 0 0	(h) 2 0 0			
		9 0 0	(i) 3 0 0			
7	Bombay Suburban ...	12 0 0	(j) 6 0 0	65	216	15
		9 0 0	(k) 3 0 0			
8	Bombay ...	12 0 0	6 0 0	1	84	127
		12 0 0	(l) 6 0 0			
9	Kolaba ...	9 0 0	(m) 3 0 0	14	67	21
10	Ratnagiri ...	9 0 0	3 8 0	...	729	66
11	Kanara ...	8 0 0	3 0 0	...	98	92
12	Dharwar ...	6 0 0	3 0 0	...	11	111
13	Belgaum ...	6 0 0	3 0 0	...	7	71
14	Bijapur ...	6 0 0	3 0 0	...	10	93
15	Sholapur ...	6 0 0	3 0 0	...	24	11
16	Satara ...	6 0 0	2 0 0	36	...	10
17	Poona ...	6 0 0	3 0 0	32	28	24
18	Ahmednagar ...	6 0 0	3 0 0	...	1	5
19	Nasik ...	6 0 0	2 0 0	4	34	35
20	West Khandesh ...	6 0 0	2 0 0	1	5	8
21	East Khandesh ...	6 0 0	2 0 0	...	6	4
	Total ...	.....	.....	5,653	3,282	1,055

B.

granted (a) for domestic consumption, (b) for sale at tree-foot booths, tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1932-33.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
6	...	...	532	532	11,209	
4	...	4	...	4	.....	(*a*) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
1,335	...	2,309	...	2,309	.....	
66	...	924	2,446	3,370	1,25,959	(*b*) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
5,232	...	237	159,436	159,673	36,95,343	(*c*) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
						(*d*) Mandvi North.
						(*e*) Bassein Taluka.
						(*f*) Mahim Taluka.
1,181	430	8,051	57,339	65,820	24,42,530	(*g*) Dahanu Taluka.
						(*h*) Umbergaon Petha.
						(*i*) Rest of the District.
296	1,269	2,874	8,355	12,498	4,17,009	(*j*) Salsette Taluka.
212	16,129	229	568	16,926	10,30,968	(*k*) Rest of the District.
102	363	464	373	1,200	43,181	(*l*) Panvel and Bagayat part of the Alibag Taluka.
						(*m*) Rest of the District and Sudhagad Mahal.
795	18,272	...	146	18,418	12,23,845	
190	4,045	8	426	4,479	3,17,781	
122	...	...	26,268	26,268	7,40,241	
78	...	351	19,479	19,830	3,59,343	
103	...	...	17,468	17,468	3,20,570	
35	...	...	16,495	16,495	4,57,107	
46	...	...	451	451	7,948	
84	...	...	11,964	11,964	6,54,545	
6	...	...	121	121	13,197	
73	...	4	2,808	2,812	53,775	
14	...	...	3,407	3,407	56,488	
10	...	...	560	560	20,896	
9,990	40,508	15,455	328,642	384,605	1,19,91,955	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation.						Intoxicating drugs produced during the year.	
	Of Ganja.		Of Bhang.		Name of the Warehouse in which the drugs were lodged, etc.		
Name of Taluka in which permitted.	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.		Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	3	146	...	...	Ahmednagar ...	2,430	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	3	146	...	...		2,430	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse					
	On payment of duty by licensed vendors in British Districts and Indian States.			To other provinces or other Warehouses in the Presidency.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	559	85	...	186	...	...
Bombay ...	115	92	102	1	...	...
Surat ...	34	15	...	...	...	...
Ahmedabad ...	45	17	25	...	...	...
Total ...	753	209	127	187	...	...

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1933.

Balance at the Warehouse on the 1st April 1932.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
2,738	18	...	...	84	...	5,168	102	...
44	8	15	110	103	99	154	111	114
4	1	...	45	24	...	49	25	...
25	3	3	29	20	29	54	23	32
2,811	30	18	184	231	128	5,425	261	146

during the year.									
For destruction being useless.			Balance at the Warehouse on 31st March 1933.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
606	3	...	3,817	14	...	...	75	30	...
...	...	...	38	19	12	...	100	25	200
3	...	...	12	10	...	...	80	30	...
6	1	3	3	5	4	...	100	32	155
615	4	3	3,870	48	16	...	...	...	...

J. P. BRANDER,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium Transactions in Indian States during the year 1932-33.

Serial No.	Name of State or Political Agency	Stock on 1st April 1932	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha	537*	2,081	11	7	2,636	1,970
2	Cambay	51	480	...	6	537	474
3	Other States	737	2,060	...	...	2,797	2,310
	Total for 1932-33.	1,325	4,621	11	13	5,970	4,754
	,, 1931-32.	1,295	5,041	1	7	6,344	4,999

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1933	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha	9	657	8,88,093	0·2	
2	Cambay	...	63	87,761	0·4	
3	Other States	...	487	27,11,784	0·07	
	Total for 1932-33.	9	1,207	36,87,638	0·1	
	,, 1931-32.	12	1,333	36,87,688	0·1	

Note.—Information regarding Mahi Kantha States Agency has not been furnished as the control of opium arrangements in this Agency has been taken over by the Government of India from 1st April 1932.

* *Read* 537 *for* 545 against Rewa Kantha in column 9 for the year 1931-32.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	18,48,059	90	18,48,149	16,67,445	90	16,67,535
2	Kaira ...	3,77,384	725	3,78,109	3,29,770	725	3,30,495
3	Panch Mahals.	2,96,196	212	2,96,408	2,68,708	212	2,68,920
4	Broach ...	7,92,792	2,325	7,95,117	7,44,459	...	7,44,459
5	Surat ...	25,52,383	5,314	25,57,697	24,65,418	985	24,66,403
6	Thana ...	24,22,343	...	24,22,343	22,76,921	...	22,76,921
7	Bombay ...	1,05,97,494	...	1,05,97,494	78,34,481	...	78,34,481
8	Kolaba ...	5,04,122	73,814	5,77,936	4,26,235	30,027	4,56,262
9	Ratnagiri ...	7,14,669	4,405	7,19,074	5,74,260	3,204	5,77,464
10	Kanara ...	3,45,880	7,285	3,53,165	3,14,643	7,285	3,21,928
11	Dharwar ...	11,23,368	22,092	11,45,460	10,78,839	15,555	10,94,394
12	Belgaum ..	9,11,439	64,266	9,75,705	8,01,845	59,505	8,61,350
13	Bijapur ...	5,05,832	37,137	5,42,969	4,20,152	36,999	4,57,151
14	Sholapur ...	10,97,686	2,698	11,00,334	10,17,149	2,693	10,19,847
15	Satara ..	5,94,495	9,155	6,03,650	5,22,239	6,838	5,29,077
16	Poona ...	24,14,749	98,560	25,08,309	22,01,442	53,470	22,54,912
17	Ahmednagar...	4,96,035	13,749	5,09,834	4,47,179	2,127	4,49,306
18	Nasik ...	7,45,148	71,563	8,16,711	6,41,051	45,261	6,86,312
19	West Khandesh.	6,03,726	1,09,729	7,13,455	4,31,778	1,07,604	5,39,382
20	East Khandesh.	6,57,104	69,467	7,26,571	5,64,229	37,002	6,01,231
	Total ...	2,96,00,954	5,87,586	3,01,88,540	2,50,28,243	4,09,587	2,54,37,830

E.

and Balances of Excise Revenue for the year 1932-33.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
1,80,589	.....	25	3,05,103	19,72,638	
47,583	.....	31	54,869	3,85,364	
26,463	... ..	1,025	29,127	2,98,047	
38,979	.....	11,679	42,238	7,86,697	
86,688	1,800	2,806	74,022	25,40,425	
1,13,602	... ..	31,820	1,62,555	24,39,476	
27,63,013	.....	.....	27,63,136	1,05,97,617	
58,287	1,400	62,037	61,300	5,17,562	
1,39,741	1,202	667	1,65,196	7,42,660	
23,052	.....	8,185	9,995	3,31,923	
30,504	.....	20,562	48,829	11,43,223	
46,855	.....	67,500	58,526	9,19,876	
24,191	139	61,488	27,229	4,84,380	
80,353	.....	184	95,457	11,15,304	
66,724	282	7,567	68,836	5,97,913	
1,81,622	1,088	70,687	1,67,460	24,22,372	
59,280	.....	1,248	61,444	5,10,750	
97,282	.....	33,117	95,501	7,81,813	
68,674	.....	1,05,399	76,312	6,15,694	
66,145	.. ...	59,195	61,463	6,62,694	
41,99,577	5,911	5,45,222	44,28,598	2,98,66,428	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	205	31	93	20
2	Kaira	864	...	175	...
3	Panch Mahals	668	...	113	2
4	Broach	14	12	24	1
5	Surat	114	68	67	10
6	Thana	381	15	191	5
7	Bombay Suburban ...	8	1	4	1
8	Bombay	9	23	3	2
9	Kolaba	81	...	57	1
10	Ratnagiri	25	11	68	...
11	Kanara	38	1	116	4
12	Dharwar	89	2	63	...
13	Belgaum	90	7	65	8
14	Bijapur	92	1	68	...
15	Sholapur	40	4	25	6
16	Satara	37	28	45	...
17	Poona	15	...	28	10
18	Ahmednagar	13	6	15	2
19	Nasik	193	8	60	2
20	West Khandesh	1,022	17	27	7
21	East Khandesh	78	22	46	4
22	Baroda Cantonment ...	.....	...	...	...
	Total ... 1932-33 ...	4,076	257	1,353	85
	Total ... 1931-32 ...	4,533	292	1,572	104

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1932-33.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
185	534	...	77	7	4	...	88
166	1,205	...	5	22	1	...	28
217	1,000	...	...	5	...	...	5
3	54	...	...	1	..	...	1
54	313	..	...	...	...	...	.....
127	719	...	...	5	1	...	6
2	16	...	...	3	1	...	4
17	54	...	4	12	64	...	80
33	172	...	...	1	...	...	1
1	105	...	...	...	...	...	.....
15	174	1	...	...	1	...	2
15	169	3	...	...	2	2	7
9	179	1	...	4	...	...	5
5	166	...	...	...	3	...	3
47	122	...	9	2	5	2	18
4	114	1	...	...	...	...	1
.....	53	...	...	4	3	...	7
.....	36	...	...	5	3	2	10
126	389	...	81	10	14	...	105
184	1,257	...	1	2	...	...	3
450	600	...	...	81	3	3	87
.....	...	...	...	...	...	...	.....
1,660	7,431	6	177	164	105	9	461
1,190	7,691	10	60	315	37	30	452

Number.	District.	Cases detected (Abkari) —*contd.* Offences relating to cocaine.				Total (Abkari).	Cases in which convictions were obtained.
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	1	3	...	4	626	320
2	Kaira ...	...	...	...	...	1,233	985
3	Panch Mahals ...	...	...	...	...	1,005	738
4	Broach ...	...	3	...	3	58	57
5	Surat ...	...	2	1	3	316	258
6	Thana ...	...	...	...	...	725	474
7	Bombay Suburban ..	...	...	...	...	20	12
8	Bombay ...	...	33	31	64	198	182
9	Kolaba ...	...	...	..	...	173	173
10	Ratnagiri ...	...	...	...	...	105	100
11	Kanara ...	...	...	...	...	176	124
12	Dharwar ...	...	...	...	...	176	134
13	Belgaum ...	...	...	...	..	184	135
14	Bijapur ..	...	...	...	...	160	138
15	Sholapur ...	...	...	...	...	140	...
16	Satara ...	...	...	...	...	115	56
17	Poona ...	...	...	...	...	60	42
18	Ahmednagar ...	...	...	...	...	46	...
19	Nasik ..	...	1	...	1	495	...
20	West Khandesh ...	...	...	...	...	1,260	1,213
21	East Khandesh ..	...	...	...	...	687	265
22	Baroda Cantonment...	...	...	...	...	...	...
	Total ... { 1932-33 ...	1	42	32	75	7,967	5,366
	{ 1931-32 ...	...	51	14	65	8,208	6,172
	Indian States.						
	Rewa Kantha Agency.	...	...	...	...	...	...
	Mahi Kantha Agency.	...	...	...	...	...	...
	Total of Indian States for the year 1932-33.	...	...	...	...	...	...
	Total of Indian States for the year 1931-32.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1932-33 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1931-32 ...	...	...	...	...	...	...

P contd.

Cases detected (Opium).

[illegible]	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.
11	22	23	24	25	26	27	28	29	30
									S. t. gr.
	1	13	...	59	...	1	...	74	26 60 31½
	1	33	...	...	...	...	...	34	4 41 42½ / 0 0 45*
	...	25	...	...	...	...	...	25	3 76 67½
	...	1	...	...	...	...	...	1	0 2 22½
	...	2	...	...	...	...	...	2	0 1 112½
	...	2	...	...	...	...	...	2	0 3 0
	..	1	...	...	...	...	...	1	0 0 22½
	...	37	...	15	1	5	...	58	159 48 58
	...	...	...	...	...	...	...	...	Nil.
	...	...	...	...	...	...	...	...	Nil.
	...	1	...	...	...	...	...	1	0 1 147½
	...	1	...	...	...	...	...	1	0 10 0
	...	...	...	...	...	1	...	1	0 5 157½
	...	1	...	...	...	...	...	1	0 0 12 / 0 3 38*
	...	6	2	7	...	8	3	26	Nil.
	...	...	...	...	...	...	...	...	Nil.
	...	7	...	...	...	...	5	12	0 8 169 / 0 51 0*
	...	4	...	...	...	...	...	4	0 5 154
	5	...	9	...	...	1	...	15	0 52 129 / 0 0 78*
	...	2	...	5	...	1	...	8	4 64 23½
	...	40	...	...	...	2	3	45	1 49 38½
	...	...	...	...	...	...	...	...	Nil.
	7	176	11	86	1	19	11	311	202 31 107½ / 0 54 161*
	8	257	...	58	...	19	7	349	245 51 86½ / 0 8 116*
...	...	...	...	1	...	...	...	1	Nil.
		...	...	...	..	...	...	..	Nil.
..	...	...	...	1	...	...	...	1	Nil.
	...	32	...	1	...	...	...	33	10 41 42¾
	7	176	11	87	1	19	11	312	202 31 107½
..	8	289	...	59	...	19	7	382	256 12 129½

* Madat.

	S. t. gr.
Total of Madat for 1931-32	0 8 116

J. P. BRANDER,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1932-33.

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	.....	44	.....	.....
Kaira	... ..	33	.....	.....
Panch Mahals	.....	.....	.....	.....
Broach	3	23	.....	... ..
Surat	1	36	.....	.....
Thana	.....	34	.....	.....
Bombay Suburban District	.....	49	.....	... ..
Bombay	... ..	1,937	.....	.....
Kolaba	.....	13	.....	.....
Ratnagiri	.....	28	... ..	.....
Kanara	.....	9	.....	... ..
Dharwar	.....	2	.....	.....
Belgaum	.....	12	.....	.....
Bijapur	.....	40	.....	.....
Sholapur	.....	117	.....	.....
Satara	.....	18	.....	.....
Poona	.....	337	.....	.....
Ahmednagar	.....	26	.....	.. ...
Nasik	.....	82	.....	.....
West Khandesh ..	.....	40	.....	.....
East Khandesh ...	.....	16	.....	.....
Total { 1932-33 ...	4	2,896	.....	.....
Total { 1931-32 ..	45	2,383	.....	1

J. P. BRANDER,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	62	38,886	171,571	1,319,708	...	...	...
Belgaum ...	2	...	...	...	10,360	...	...
Poona ...	1	1,016	2,950	543	...	...	...
Total ... 1932-33 ...	65	39,902	174,521	1,320,251	10,360	...	...
Total ... 1931-32 ...	64	35,915	185,939	1,214,349	11,598	...	...

* Includes 2,995 gallons

† Includes 2,523 gallons

H.

STATEMENT A.

Liquors in the Bombay Presidency during the year 1932-33.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Presidency Proper to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	Remarks.
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	...	...	...	...	...	...	...	
...	...	...	50,456*	...	...	...	...	...	...	
...	8,293	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	8,293	...	50,456*	...	...	...	...	...	...	
...	11,611	...	71,538†	...	...	...	...	...	...	

of rectified spirits.

of rectified spirits.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

Name of District.	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	453	3,417	12,113	7	50	1,057	8,972
2. Kaira ...	4	23	339	264	1	2	7	5
3. Panch Mahals ...	2	11	211	272	3	18	90	718
4. Broach ...	3	70	1,121	788	1	23	47	85
5. Surat ...	9	266	3,393	3,845	2	17	46	146
6. Thana ...	12	48	643	3,571	7	21	200	2,531
7. Bombay Suburban District.	9	298	2,493	8,250	16	91	1,129	6,038
8. Bombay ...	113	17,475	64,166	407,033	120	5,476	25,636	263,199
9. Kolaba ...	7	21	224	690	8	26	34	270
10. Ratnagiri ...	7	20	268	278	...	...	...	...
11. Kanara ...	7	116	249	1,821	3	6	13	135
12. Dharwar ...	8	176	1,284	6,947	3	59	277	1,067
13. Belgaum ...	4	435	1,282	6,702	7	37	291	7,482
14. Bijapur ...	3	9	145	235	2	4	6	20
15. Sholapur ...	8	53	584	8,160	5	70	317	5,360
16. Satara ...	9	88	525	3,496	3	6	10	193
17. Poona ...	25	2,310	9,918	27,899	49	816	2,539	76,161
18. Ahmednagar ...	7	111	821	5,461	8	72	364	15,702
19. Nasik ...	6	153	1,151	3,974	15	176	620	19,162
20. West Khandesh	3	22	125	529	1	7	38	97
21. East Khandesh.	5	103	589	2,039	4	31	160	3,693
Total ... 1932-33 ...	258	22,261	92,768	504,367	265	7,008	32,881	411,036
Total ... 1931-32 ...	255	23,765	107,952	479,111	263	7,436	38,575	443,927

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales in the statement, 275,647 gallons of denatured

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Presidency the year 1932-33.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.		
	Sold under Railway Refreshment Room Licenses.			Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.					
	Sales thereunder.				Quantity sold.								
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.	
10	11	12	13	14	15	16	17	18	19	20	21	22	
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	
1	4	147	1,709	..	4,500	...	39	566	...	.	...	.....	
...	...	...	...	1	...	...	12	...	...	..	...	.....	
1	1	7	222	...	...	...	...	...	...	...	...	.....	
1	1	12	125	...	...	...	...	...	...	...	...	.....	
1	1	76	1,087	...	...	...	...	...	...	...	...	.....	
1	1	44	1,344	...	...	...	...	...	...	...	...	.....	
1	7	326	1,229	...	...	...	...	...	...	...	...	.....	
4	91	500	5,436	...	36,662	...	872*	...	...	...	...		* Includes 836 Gals. sold by rectified spirit licensees.
2	...	12	239	...	91	...	...	...	...	...	...		
...	...	...	...	...	18	...	...	...	...	...	...		
1	1	3	97	...	40	...	...	...	...	...	...		
2	1	31	536	2	384	...	2	...	...	...	...		
2	1	29	377	...	387	...	...	...	...	...	...		
1	6	37	254	...	...	...	...	...	...	...	...		
2	1	34	916	...	1,475	...	...	...	...	...	...		
8	56	191	1,011	...	971	...	...	...	...	...	...		
4	14	169	3,712	...	2,743	...	...	...	...	...	...		
1	...	8	349	...	557	...	...	...	...	...	...		
3	1	66	1,147	...	...	...	...	...	...	...	...		
1	...	1	18	...	95	...	...	...	...	...	...		
1	7	34	705	...	286	...	...	...	...	...	...		
38	194	1,727	20,813	3	48,212	...	925	566	...	...	...		
36	259	2,313	25,115	...	45,607	40	63	19,658	...	...	...		

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con 1931- 40° U.P.
1	2	3		4
		1931-32.	1932-33.	Gallons.
1	Ahmedabad ...	4	...	83,124 (30° U.P.) 19
2	Kaira ..	19	20	13,445 (30° U.P.) 763
3	Panch Mahals ...	12	6	2,656 (30° U.P.) 1,569
4	Broach ...	4	...	17,241
5	Surat ...	15	10	31,556 (30° U.P.) 6,007
6	Thana ...	69	69	10,775
7	Bombay Suburban District...	6	5	4,272
8	Bombay ...	...	...	5,64,655
9	Kolaba ...	1	1	32,890
10	Ratnagiri ...	12	12	19,746
11	Kanara { below Ghat ...	7	7	560 (30° U.P.) 14,806
	Kanara { above Ghat ...	3	3	5,545 (30° U.P.) 1,002
12	Dharwar ...	18	17	29,418 (30° U.P.) 1,712
13	Belgaum ...	12	4	26,272 (30° U.P.) 11,224
14	Bijapur ...	25	24	7,183 (30° U.P.) 1,277
15	Sholapur ...	1	1	8,423 (30° U.P.) 1,189
16	Satara ...	3	3	10,159 (30° U.P.) 538
17	Poona ...	17	17	45,284
18	Ahmednagar ..	...	...	12,020 (30° U.P.) 260
19	Nasik ...	54	54	8,729
20	West Khandesh ...	31	30	2,920
21	East Khandesh ...	61	60	(30° U.P.) 1,065 2,729 (30° U.P.) 396
	Total ...	374	343	9,39,602 (30° U.P.) 41,777

* In the Akrani tract of

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1932-33.

sumption.

32.	1932-33.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
39,640	84,530	41,511
(25° U.P.) 530	(30° U.P.) 194	(25° U.P.) 493
.....	17,434	.....
(25° U.P.) 7,284	(30° U.P.) 45	(25° U.P.) 8,254
38,462	3,479	31,292
(25° U.P.) 134	(30° U.P.) 227	(25° U.P.) 901
12,684	28,289	12,715
(25° U.P.) 7,306		(25° U.P.) 9,221
137,152	4,334	133,960
(25° U.P.) 22,875	(30° U.P.) 39,142	(25° U.P.) 22,843
155,791	11,428	139,919
83,869	5,040	79,239
14,781	546,048	16,048
28,163	31,838	25,305
49,369	21,811	59,530
5,637	1,138	5,143
	(30° U.P.) 15,021	
579	5,547	502
(25° U.P.) 529	(30° U.P.) 1,163	(25° U.P.) 680
10,222	29,246	11,765
(25° U.P.) 1,090	(30° U.P.) 2,074	(25° U.P.) 1,483
6,250	28,289	3,287
	(30° U.P.) 10,956	(25° U.P.) 227
5,249	9,319	6,056
(25° U.P.) 2,101	(30° U.P.) 1,139	(25° U.P.) 2,670
38,137	6,698	34,845
(25° U.P.) 543	(30° U.P.) 1,695	
5,888	9,934	4,980
	(30° U.P.) 519	
144,779	39,413	126,142
1,616	10,844	693
(25° U.P.) 146	(30° U.P.) 1,238	(25° U.P.) 127
41,446	10,038	42,183
117,615		140,445
20,809*	4,313	29,865*
(25° U.P.) 285	(30° U.P.) 928	(25° U.P.) 317
67,951	2,956	62,781
	(30° U.P.) 327	((25° U.P.) 7
1,026,109	911,966	1,008,206
(25° U.P.) 42,823	(30° U.P.) 74,668	(25° U.P.) 47,223

West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2 to

Name of District	Country spirits				
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	7,56,439	...	7,28,084	14,84,523	...
Kaira ...	73,782	...	1,35,803	2,09,585	...
	612			*612*	
Panch Mahals ...	56,193	...	84,950	1,41,143	...
	33,458		*21,789*	*55,247*	
Broach ...	2,86,552	...	1,29,016	4,15,568	...
Surat ...	7,04,528	...	2,83,362	9,87,890	...
	25,403		*10,170*	*35,573*	
Thana ...	6,40,718	...	3,58,879	9,99,597	...
	18,650		*7,206*	*25,856*	
Bombay Suburban District.	3,97,742	...	2,25,355	6,23,097	...
Bombay ...	43,01,962	...	23,00,131	66,02,093	...
Kolaba ...	2,77,420	...	1,67,323	4,44,743	...
	6,094		*1,513*	*7,607*	
Ratnagiri ...	2,81,536	...	1,39,917	4,21,453	...
Kanara ...	1,18,607	...	76,085	1,94,692	...
Dharwar ...	2,82,088	...	1,92,443	4,74,531	...
	16,506		*6,819*	*23,325*	
Belgaum ...	2,90,552	...	1,19,014	4,09,566	...
	65,987		*19,817*	*85,804*	
Bijapur ...	1,20,333	...	72,024	1,92,357	...
	6,291		*2,910*	*9,201*	
Sholapur ...	2,15,192	...	1,62,778	3,77,970	...
	9,952		*6,615*	*16,567*	
Satara ...	1,02,442	...	1,24,503	2,26,945	...
	36,099		*38,451*	*74,550*	
Poona ...	8,41,090	...	4,09,069	12,50,159	...
	14,614		*14,488*	*29,102*	
Ahmednagar ...	89,269	...	1,01,724	1,90,993	...
Nasik ...	2,23,776	...	3,02,837	5,26,613	...
West Khandesh ...	2,18,957	...	2,45,064	4,64,021	...
East Khandesh ...	2,56,113	...	1,77,288	4,33,401	...
Total ... 1932-33 ...	105,35,291	...	65,35,649	1,70,70,940	...
	2,33,666		*1,29,778*	*3,63,444*	
Total ... 1931-32 ...	107,17,580	...	65,02,754	1,72,20,284	...
	2,28,374		*1,51,791*	*3,80,165*	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.

for 1932-33.

43 and 47 are gross.]

Country Fermented Liquors					Malt liquors	
Total receipts from country spirits	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,84,523	1,065	5,276	.....	6,341	...	...
2,09,585	2	...	.....	2	...	...
612						
1,41,143	564	...	.....	564	...	...
55,247						
4,15,568	11,216	91,777	.....	1,02,993	...	...
9,87,890	7,69,180	6,34,186	.....	14,03,366	...	...
35,573						
9,99,597	2,90,747	1,80,881	.....	4,71,628	...	...
25,856	*3,250*	*417*		*3,667*		
6,23,097	1,05,142	96,336	.....	2,01,478	...	...
66,02,093	2,02,315	7,61,682	.....	9,63,997	7,153	2,23,440
4,44,743	9,937	15,448	.....	25,385	...	...
7,607	*1,096*	*1,504*		*2,600*		
4,21,453	1,70,001	1,27,957	.....	2,97,958	...	...
1,94,692	31,264	74,381	.....	1,05,645	...	...
4,74,531	90,762	3,71,821	.....	4,62,583	...	2,625
23,325	*4,506*	*26,680*		*31,186*		
4,09,566	60,466	1,74,344	.....	2,34,810	...	3,101
85,804	*14,970*	*53,516*		*68,486*		*486*
1,92,357	55,924	1,54,078	.....	2,10,002	...	...
9,201	*1,683*	*7,121*		*8,804*		
3,77,970	47,675	2,41,553	.....	2,89,228	...	...
16,567	*4,366*	*17,238*		*21,604*		
2,26,945	1,084	2,949	.....	3,983	...	...
74,550	*422*	*2,476*		*2,898*		
12,50,159	49,834	3,04,096	.....	3,53,930	...	1,560
29,102	*313*	*706*		*1,019*		
1,90,993	367	5,631	.....	5,998	...	...
5,26,613	5,956	18,586	.....	24,542	...	...
4,64,021	6,954	19,461	.....	26,415	...	...
4,33,401	1,206	7,738	.....	8,944	...	...
1,70,70,940	19,11,611	32,88,181	.....	51,99,792	7,153	2,35,726
3,63,444	*30,606*	*1,09,658*		*1,40,264*		*486*
1,72,20,284	17,38,766	26,24,932	.....	43,63,698	8,825	2,40,008
3,80,765	*30,532*	*81,623*		*1,12,155*		*736*

Indian States is shown in italics below the figures relating to British Districts and is no those figures.

IMPERIAL
Revenue for

Name of District	Malt liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total columns 15 and 16
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	.....	34,010	34,010
Kaira ...	.....	.....	904	904
Panch Mahals ...	.....	.....	1,256	1,256
Broach ...	.....	.....	3,401	3,401
Surat ...	.....	.....	10,432 *73*	10,432 *73*
Thana ...	.....	.....	6,523	6,523
Bombay Suburban District.	.....	.....	17,173	17,173
Bombay ...	2,35,593	7,96,500	10,78,869	18,75,369
Kolaba ...	.....	.....	1,589	1,589
Ratnagiri ...	.....	.....	848	848
Kanara ...	.....	.....	2,083	2,083
Dharwar ...	2,625	.....	9,865 *85*	9,865 *85*
Belgaum ...	3,101 *486*	.....	11,658 *708*	11,658 *708*
Bijapur ...	.....	21	688	709
Sholapur ...	.....	.....	15,089	15,089
Satara ...	.....	.....	6,738 *642*	6,738 *642*
Poona ...	1,560	938	93,257 *297*	94,195 *297*
Ahmednagar ...	.....	.....	16,089	16,089
Nasik ...	.....	2,802	18,436	21,238
West Khandesh ...	.....	.....	962	962
East Khandesh ...	.....	.....	6,415	6,415
Total ... 1932-33 ...	2,42,879 *486*	8,00,261	13,36,235 *1,805*	21,36,496 *1,805*
Total ... 1931-32 ...	2,48,833 *736*	8,64,669	14,32,981 *2,902*	22,97,650 *2,902*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to
included in

RETURN I—*contd.*

1932-33—contd.

Total of columns 7, 11, 14 and 17	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,24,874	2,382	.....	50	283	2,715
2,10,491	.....	.....	.....	73	73
612					
1,42,963	.....	.....	25	53	78
55,247				*1*	*1*
5,21,962	1,42,617	.....	3,651	.....	1,46,268
24,01,688	.....	.....	.....	394	394
35,646					
14,77,748	.....	.....	.....	29	29
29,523					
8,41,748	.....	.....	.....	59	59
96,77,052	92,355	26,552	2,952	2,721	1,24,580
4,71,717	.....	.....	.....	46	46
10,207					
7,20,259	.....	.....	.....	65	65
3,02,420	.....	.....	.....	.....	.....
9,49,604	.....	.....	.....	466	466
54,596					
6,59,135	.....	.....	80	133	213
1,55,484				*21*	*21*
4,03,068	.....	.....	.....	11	11
18,005					
6,82,237	.....	.....	...	39	39
38,171					
2,37,666	.....	.....	.....	96	96
78,090				*28*	*28*
16,99,844	644	.....	.....	.....	644
30,418					
2,13,080	.....	.....	.....	.....	.....
5,72,393	.....	.....	.....	159	159
4,91,398	.....	.....	.....	.....	.....
4,48,760	.....	.....	.....	105	105
2,46,50,107	2,37,998	26,552	6,758	4,732	2,76,040
5,05,999				*50*	*50*
2,41,30,465	2,59,542	23,722	7,691	4,768	2,95,723
4,95,958		*1*	*3*	*40*	*44*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	45,621	1,40,596	...	82,866	.....
Kaira ...	25,768	79,408	...	34,858	.....
	8,820				
Panch Mahals ...	10,052	30,982	...	12,658	.....
	26,105	*8,854*		*601*	
Broach ..	15,460	47,644	...	22,050	.....
	12,128				
Surat ...	6,618	20,400	...	12,605	.....
	1,102	*600*			
Thana ...	3,469	10,691	...	13,294	.....
Bombay Suburban District.	2,508	7,945	...	9,780	.....
Bombay ...	33,127	1,02,085	...	1,65,000	.....
	1,084	*590*			
Kolaba ...	609	1,877	...	6,610	.....
Ratnagiri ...	300	925	..	788	.....
Kanara ...	378	1,166	...	570	.....
Dharwar ...	1,920	5,919	...	6,848	.....
	331	*180*			
Belgaum ...	2,370	7,303	...	5,202	.....
	665	*362*			
Bijapur ...	698	2,151	...	5,413	.....
	183	*100*			
Sholapur ...	32,007	98,644	...	1,10,966	.....
	12,899	*5,820*			
Satara ...	17,211	53,047	...	56,232	.....
	11,099	*6,040*			
Poona ...	55,485	1,70,995	...	1,86,134	.....
	10,327	*5,620*			
Ahmednagar ...	23,902	73,667	...	1,11,967	.....
Nasik ...	10,305	31,762	...	65,527	.....
	184	*100*			
West Khandesh ...	5,855	18,044	...	26,902	.....
East Khandesh ...	19,785	60,978	...	60,766	.....
Total ... 1932-33 ...	*3,13,448	*9,66,229	...	9,97,036	.....
	84,927	*28,266*		*601*	
Total ... 1931-32 ...	8,35,684	10,20,719	...	9,97,120	.....
	94,722	*35,888*		*1,171*	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

*Opium exclusive of Rs. 30,085 { Cost price ... Rs. 27,763 / Duty ... „ 2,322 } in respect of the quantities of

„ 30,085

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,69,083	...	24,165	...	34,489	...	2,254
		32,415		*12,825*		*2,116*
1,40,034	...	11,070	...	...	...	572
8,820						
53,692	...	2,460	...	...	...	88
35,560						
85,154	...	9,840	...	...	...	268
12,128						
39,623	...	18,570	...	...	...	988
1,702		*25,980*				*1,560*
27,454	...	9,715	...	...	...	532
		210				*12*
20,233	...	5,430	...	...	...	476
3,00,212	...	87,710	...	1,78,875	...	12,748
1,674		*30,950*		*4,500*		*1,050*
9,096	...	9,090	...	...	...	228
		240				*8*
2,013	...	8,490	...	...	...	60
2,114	...	15,240	...	...	...	8
14,687	...	67,523	...	...	...	16
511		*7,050*				
14,875	...	43,455	...	...	...	40
1,027		*16,590*				
8,262	...	22,530	...	...	...	.....
283		*2,580*				
2,41,617	...	67,740	...	...	...	284
18,719		*4,185*				
1,26,490	...	82,410	...	...	...	246
17,139		*3,870*				*10*
4,12,614	...	1,42,840	...	...	...	5,932
15,947		*8,820*				*76*
2,09,536	...	48,821	...	...	...	1,195
1,07,594	...	45,180	...	...	...	1,804
284						
50,801	...	14,048	...	...	...	312
1,41,529	...	42,000	...	...	...	2,464
22,76,713	...	7,78,327	...	2,13,364	...	30,515
1,13,794		*1,32,890*		*17,325*		*4,862*
23,58,523	...	7,42,247	...	2,49,400	...	31,766
1,31,781		*1,01,985*		*11,633*		*3,312*

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

opium mentioned in column 36 of the Imperial Return IV.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	36	37	38	39	40
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	64,573	...	...	.....	...
Kaira ...	11,615	...	...	.....	...
Panch Mahals ...	5,250	...	...	.....	...
Broach ...	*1,252* 10,172	...	...	.....	...
Surat ...	10,340	...	...	.....	...
Thana ...	10,498	...	...	.....	...
Bombay Suburban District.	*305* 4,210	...	...	.....	...
Bombay ...	1,63,049	...	...	.....	...
Kolaba ...	11,050	...	...	.....	...
Ratnagiri ...	*195* 8,552	...	...	.....	...
Kanara ...	9,082	...	...	.....	...
Dharwar ...	35,165	...	...	.....	...
Belgaum ...	*6,800* 19,723	...	...	.....	...
Bijapur ...	*7,354* 23,160	...	...	.....	...
Sholapur ...	*1,560* 54,619	...	...	.....	...
Satara ...	*5,001* 34,140	...	...	.....	...
Poona ...	*16,459* 96,089	...	...	.....	...
Ahmednagar ...	*4,274* 36,599	...	...	.....	541
Nasik ...	52,040	...	...	.....	...
West Khandesh ...	12,816	...	...	.....	...
East Khandesh ...	24,477	...	...	.....	...
Total ... 1932-33 ...	6,97,219	...	...	.....	541
	43,200				
1931-32 ...	6,69,696	...	...	.....	777
	46,581				

Note—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Nasik Distillery			Miscellaneous
			Sale proceeds of spirits	Coopering receipts	Miscellaneous receipts	
41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,25,481	...	1,981	...	.....	.....	918
47,356						*230*
23,257	...	1,367	...	.....	.....	710
7,798	...	828	...	.....	.....	459
1,252		*30*				*139*
20,280	...	181	...	.....	.....	574
						150
29,898	...	956	...	.....	.....	2,948
27,540		*20*				*10*
20,745	...	2,870	...	.....	.....	5,869
527						*395*
10,116	...	436	...	.....	.....	1,724
4,42,382	...	286	...	.....	.....	14,951
36,530						
20,368	...	4,971	...	.....	.....	614
443						*100*
17,102	...	483	...	.....	.....	2,738
24,330	...	1,987	...	.....	.....	1,072
1,02,704	...	4,464	...	.....	.....	1,939
13,850		*284*				*118*
63,218	...	155	...	.....	.....	1,474
23,944						*330*
45,690	...	3,310	...	.....	.....	1,611
4,140						
1,22,643	...	844	...	.....	.....	1,700
9,186		*20*				*128*
1,16,796	...	434	...	.....	.....	711
20,339		*12*				*112*
2,44,861	...	236	...	.....	.....	4,453
13,170						*185*
87,156	...	215	...	.....	.....	763
99,024	...	1,536	...	.....	.....	823
27,176	...	440	...	.....	.....	847
68,941	...	50	...	.....	.....	*45,032**
						3,309
17,13,966	...	27,980	23,62,006	21,883	82,130	95,239
1,98,277		*366*				*1,897*
16,93,886	...	18,109	(1) 1,82,078†	(2) 91,765†	(3) 6,94,146†	85,895
1,63,511		*463*				*2,012*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

*Receipts from Dhadgaon Distillery.

† Represent receipts under the old heads :—

(1) Recoveries of Investments in Government Commercial Undertakings.

(2) Do. of indirect charges from do.

(3) Profits from Government Commercial Undertakings.

IMPERIAL RETURN I—*contd.*

Name of District	Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1932-33	Remarks
		Refunds	Expenditure as per Imperial Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	19,25,052 *47,586*	351	...	.....	
Kaira ...	3,75,932 *9,432*	357 *2,122*	...	.....	
Panch Mahals ...	2,05,818 *92,229*	296 *3,727*	...	.....	
Broach ...	7,74,419 *12,278*	592	...	.....	
Surat ...	24,75,507 *64,918*	1,868 *167*	...	.....	
Thana ...	15,34,715 *30,445*	1,630	...	.....	
Bombay Suburban District.	8,74,316	616	...	.....	
Bombay ...	1,05,59,413 *38,204*	1,12,394 *1,41,975*	...	.....	
Kolaba ...	5,06,812 *10,750*	2,400 *390*	...	.....	
Ratnagiri ...	7,42,660	569	...	.....	
Kanara ...	3,31,923	558	...	.....	
Dharwar ...	10,73,864 *69,359*	1,545 *6,355*	...	.....	
Belgaum ...	7,39,070 *1,80,806*	1,035 *3,864*	...	.....	
Bijapur ...	4,61,952 *22,428*	1,010	...	.....	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British Districts and is not included in those figures.

IMPERIAL RETURN I—*concld.*

Name of District	Grand total of columns 2 to 47	Deduct from column 48: Refunds	Deduct from column 48: Expenditure as per Imperial Return II	Total net Excise Revenue in the year 1932-33	Remarks
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Sholapur ...	10,49,080 *66,224*	680 *130*	...	.....	
Satara ...	4,82,193 *1,15,720*	3,226 *111*	...	.....	
Poona ...	23,62,652 *59,720*	742 *222*	...	.....	
Ahmednagar ...	5,10,750	160	...	.....	
Nasik ...	7,81,529 *284*	13,813	...	.....	
West Khandesh ...	6,15,694	1,098	...	.....	
East Khandesh ...	6,62,694	948	...	.....	
Total ... 1932-33 ...	2,90,46,045 24,66,019 *8,20,383*	1,45,888 *2,084 *1,59,063 †20,782	41,96,832	2,71,67,260 6,40,538	
Total ... 1931-32 ...	2,85,77,601 9,67,989 *7,93,769*	1,46,864 *2,83,499 *90,393*	37,39,785	2,56,58,941 4,19,877	

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

*Refunds from Nasik Distillery.

†*Refunds.*—Other States as named below :—

		Rs.
Mahikantha	...	...
Banaskantha	...	2,026
Baroda	...	18,756
Rajkot	...	...
		20,782

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden.	11,16,639	2,33,439	636	.....
Nasik Distillery ...	1,14,637	964	.....	.....
Total 1932-33 ...	12,31,276	2,34,403	636	.....
1931-32 ...	12,59,890	2,71,687	617	.....

Name of District.	Cost of Bhang purchased.	Assignments and compensation.			
		Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper, excluding Aden. ...	...	9,04,758	1,55,048	1,43,750	8,255
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1932-33 ...	...	9,04,758	1,55,048	1,43,750	8,255
1931-32 ...	...	11,75,131	1,55,048	1,43,750	4,427

*Allowances ... Rs. 47,189
Contingencies ... „ 34,676
81,865

†Includes the figures for Sind.

RETURN II.

the year 1932-33.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
84,191	81,865*	4,25,565	.....	.....
7,83,145	.....	.....	.....	...
8,67,336	81,865	4,25,565	.....	.....
81,218	94,329	5,39,055†	.....	.....

Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19
Rs.	Rs.	Rs.	
.....	.....	31,54,146	
23,441	1,20,499	10,42,686	
23,441	1,20,499	41,96,832	
14,633†	.....	37,39,785	

†Represents investments in Government Commercial undertaking.

J. P. BRANDER,
Commissioner of Excise.

Division and District	Manufacture of liquor—Number of					Number of wholesale licenses		
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	.....	31	...
Kaira ...	...	...	...	...	...	.....	14	...
Panch Mahals ...	...	...	...	...	...	.....	15	...
Broach ...	...	...	...	...	...	.....	9	...
Surat ...	...	...	...	...	...	.....	21	...
Thana ...	...	...	...	...	...	.....	..	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	61	76	...
Kolaba ...	...	...	...	...	...	.....	...	...
Ratnagiri ...	...	...	..	...	...	.....	...	...
Kanara ...	...	...	...	...	...	.....	8	...
Dharwar ...	...	...	...	...	...	1	15	...
Belgaum ...	...	...	...	...	...	2	16	...
Bijapur ...	...	...	...	...	...	.....	7	...
Sholapur ...	...	...	...	...	...	.....	9	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	1	38	...
Ahmednagar ...	...	...	...	...	...	.....	7	...
Nasik ...	...	1	...	...	...	.....	...	...
West Khandesh ...	...	...	...	1	...	.....	11	...
East Khandesh ...	...	...	...	...	...	.....	13	...
Total ...	...	1	...	1	...	68	308	...
Total of previous year.	...	1	...	1	..	65	310	...

(a) These are combined wholesale licenses for the sale of Ganja, and Bhang. Th

III—Shops and Licenses.

for the sale of				Country liquors—Number of shops licensed for retail sale of						
Ganja	Charas	Bhang	Number of tappers' licenses	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(c) 2	(a) ...	...	5	46	...	...	2	...	...	...
...	...	...	...	73	...	...	...	...	...	...
...	...	...	...	49	...	...	...	...	...	...
...	...	...	48	31	...	...	7	...	...	...
1	...	...	...	130	..	...	164	...	...	...
...	...	...	1,274	190	...	...	189	...	...	...
...	...	...	297	18	...	...	15	...	...	...
4	...	...	402	234	...	...	127	...	...	...
...	...	...	100	73	...	...	21	...	...	...
...	...	...	785	112	...	...	66	...	...	...
...	...	...	166	63	...	...	92	...	...	...
4	...	...	123	108	1	...	111	...	...	...
2	...	...	80	73	...	...	71	...	...	...
...	...	...	108	49	...	...	93	...	...	...
1	...	...	35	27	...	...	11	...	...	...
2	...	...	41	33	...	...	10	...	...	...
3	...	...	...	41	...	...	24	...	...	...
...	...	...	13	15	...	...	5	...	...	...
...	...	...	56	73	...	...	35	...	...	...
...	...	...	...	97	...	7	8	...	...	...
1	...	...	...	109	...	...	4	...	...	...
20	...	...	3,533	1,644	1	7	1,055	...	...	...
20	...	...	3,259	1,612	...	7	1,055	...	...	...

(c) licenses shown against Ahmedabad and Bombay, sell Charas also.

Foreign liquors—Retail

Division and District	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors imported from other parts of India
1	21	22	23	24	25	26	
Ahmedabad ...	...	...	7	12	1		1
Kaira ...	...	4	...	1	...	...	
Panch Mahals ...	...	...	2	3	...		1
Broach ...	...	...	3	1	...		1
Surat ...	...	...	9	2	...		1
Thana ...	1	...	12	6	...		1
Bombay Suburban District. ...	...	...	9	16	...		1
Bombay ...	...	34	62	113	8		5
Kolaba ...	...	...	6	9	...		2
Ratnagiri ...	...	...	6	1	..	...	
Kanara ...	...	...	7	2	...		2
Dharwar ...	...	...	8	3	...		2
Belgaum ...	3	...	4	2	2		2
Bijapur ...	...	...	3	1	...		2
Sholapur ...	...	...	8	5	...		2
Satara ...	...	...	9	6	...		5
Poona ...	2	...	24	33	15		4
Ahmednagar ...	2	...	6	2	4		2
Nasik ...	...	...	6	11	4		3
West Khandesh ...	...	...	3	1	...		1
East Khandesh ...	...	...	5	4	...		1
Total ...	8	38	199	234	34		39
Total of previous year.	8	38	198	230	37		39

Note.—The increase in the number of licenses in Cols. 14, 31 and 32 as compared with those of the previous year is due to the opening of some additional shops in the Districts as shown below :—

Col. 14

Ahmedabad	5	Kaira	1
Thana	10	Ratnagiri	1
Kanara	3	Belgaum	1
Dharwar	5	Sholapur	2
Belgaum	3	Ahmednagar	2
Sholapur	1	Nasik	2
Nasik	1	West Khandesh	1
East Khandesh	4		
	32		10

Col. 31

Ratnagiri	
Kanara	
Belgaum	
Ahmednagar	
Nasik	
West Khandesh	

LICENSES *contd.*

	Number of shops licensed for retail sale of			Retail licenses—Number for sale of			
	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits)	Cocaine. (Druggists' permits)
	32	33	34	35	36	37	38
	(a)	(b)					
	5	...	...	85	47	...	58
	17	...	...	29	22	...	18
		...	...	9	10	...	10
	11	...	...	31	30	...	25
	14	...	...	47	47	...	99
	18	...	...	34	15	...	10
	1	...	...	34	34	...	7
	46	..	...	573	591	1	404
	17	...	...	21	19	1	15
	17	...	..	32	28	...	23
	17	.	...	3	4	..	5
	51	..	. .	24	21	...	22
	37	..	...	35	33	...	38
	21	.	...	5	3	...	5
	30	.	...	22	18	...	23
	24		. .	14	3	..	21
		.	...	58	12	...	62
	42	.	...	10	...	...	9
	27		...	18	4	...	16
	21		..	11	1	...	5
	51	..	..	13	1	...	17
	311	. .	...	1,108	943	2	832
	323		...	1,097	926	2	792

[illegible] licenses for retail sale of ganja and bhang.

[illegible] shops at Bombay and seven shops out of 24 shown against [illegible] charas in addition to Ganja and Bhang.

J. P. BRANDER,
Commissioner of Excise.

Country

Issues in Imperial gallons.

Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	492	197	86,649	43,018	69,703
2 Kaira	8,275 .245	... ...	17,709 892	... ...	16,832 719
3 Panch Mahals	965 1,903	.85 ...	3,693 2,084	32,064 17,142	15,825 9,535
4 Broach	9,445	385	28,064	12,565	29,218

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices).

spirits.			Foreign liquors		
			Imported liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.				
(25° U. P.) 5 10 0 (*a-4*) 4 13 0 (*a-2*) 2 15 0 (*a-1*) (30° U. P.) 4 8 0 (*a-2*) 2 12 0 (*a-1*)	(40° U. P.) 6 12 0 (*a-3*) 4 8 0 (*a-4*) 3 12 0 (*a-2*) 2 4 0 (*a-1*) (60° U. P.) 4 8 0 (*a-3*) 3 0 0 (*a-4*) 1 6 0 (*a-1*)	1 14 0	4,621	507	21,974
(25° U. P.) 3 3 6 (*b-1*) 3 2 0 (*b*) (30° U. P.) 3 0 0 (*b-2*)	(40° U. P.) 2 8 0 (*b-2*)	1 14 0	346	25	269
(25° U. P.) 2 15 3 (*c-1*) 2 13 0 (*c*) 2 15 6 (*c-3*) and (*c-4*) (30° U. P.) 2 12 0 (*c-2*) 2 12 0 (*c-3*)	(40° U. P.) 2 4 0 (*c-2*) 2 4 0 (*c-3*) 2 4 0 (*c-4*) (60° U. P.) 1 6 0 (*c-2*) 1 6 0 (*c-4*)	1 14 0	308	30	1,212
(25° U. P.) 5 10 0 (*d*)	(40° U. P.) 6 12 0 (*d-1*) 5 10 0 (*d-2*) (60° U. P.) 4 8 0 (*d-1*) 3 12 0 (*d-2*) 2 10 0 (*d*)	1 14 0	701	91	998

No fixed selling prices have been prescribed.

gallons but not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

IMPERIAL RETURN

Country

Issues in Imperial gallons.

Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	25,202 1,800	42,365 200	4,318 20	1,39,777 2,200	1,07,059 2,382
6 Thana	...	...	11,428 237	1,39,919 4,744	62,824 2,040
7 Bombay Suburban			5,232	80,480	35,331
8 Bombay			5,44,691	16,095	3,33,252
9 Kolaba			32,408 570	25,358 770	29,588 650

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

spirits.			Foreign liquors		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. (25° U. P.) 7 3 9 (*e*) 7 0 6 (*e-1*) 6 12 0 (*e-2*) 6 0 6 (*e-3*) 5 10 0 (*e-4*) 5 4 0 (*e-5*) 4 13 2 (*e-6*) 4 11 0 (*e-7*) 4 8 0 (*e-8*) 4 0 4 (*e-9*) (30° U. P.) 6 12 0 (*e-10*) 6 9 0 (*e-11*) 5 10 0 (*e-12*) 5 4 0 (*e-13*) 4 8 0 (*e-14*) 4 6 0 (*e-15*) 3 12 0 (*e-16*)	Rs. a. p. (40° U. P.) 5 10 0 (*e-17*) (60° U. P.) 3 13 9 (*e-10*) 3 12 0 (*e-18*) 3 6 0 (*e-19*) 3 3 6 (*e-20*) 3 0 0 (*e-13*) 2 13 0 (*e-21*) 2 8 0 (*e-22*) 2 4 0 (*e-23*) 2 0 0 (*e-24*) 1 14 0 (*e-25*)	Rs. a. p. 1 15 9	No fixed selling prices have been prescribed.	2,823	284	5,078
.....	(40° U. P.) 6 12 0 (*f*) 5 10 0 (*f-1*) 4 8 0 (*f-2*) (60° U. P.) 4 8 0 (*f*) 3 12 0 (*f-1*) 2 10 0 (*f-2*)	2 0 0		603	70	7,446
.....	(40° U. P.) 6 12 0 (*f*) (60° U. P.) 4 8 0	2 0 0		2,648	396	15,517
.....	(40° U. P.) 7 12 0 (60° U. P.) 5 0 0	2 4 0		90,302	23,042	6,75,660
.....	(40° U. P.) 5 10 0 (60° U. P.) 3 12 0	2 0 0		270	47	1,199

gallons but not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Country

Issues in Imperial gallons.

Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
10 Ratnagiri	...	...	22,174	60,458	37,488
11 Kanara ... Below Ghat ...	...	15,345	1,147	5,245	13,528
11 Kanara ... Above Ghat ...	655	1,183	5,656	522	4,922
12 Dharwar	1,554	2,244	29,109	11,923	24,971
		32	2,432	65	1,508
13 Belgaum	214	11,489	29,121	3,190	26,951
		893	8,164	1,485	6,117
14 Bijapur	2,762	1,190	9,398	6,285	11,057
			822	190	569
15 Sholapur	...	1,800	7,279	35,505	19,829
	169	...	768	745	885
16 Satara	...	475	11,193	5,060	9,072
		3,353	2,025	...	3,562
17 Poona	...	...	40,040	1,26,761	74,728
			1,375	1,185	1,299

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits. | Foreign liquors

Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors. Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
.....	(40° U. P.) 4 8 0 (60° U. P.) 3 0 0	1 15 0		268	20	278
(30° U. P.) 3 6 0	(60° U. P.) 1 13 0	1 15 0				
(25° U. P.) 7 4 0 (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0	No fixed selling prices have been prescribed.	265	123	2,053
(25° U. P.) 8 7 0 (*g*) 7 3 9 (*g-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		1,592	236	8,317
(25° U. P.) 3 0 0 (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		1,602	473	7,096
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 12 0		188	19	509
(25° U. P.) 8 7 0 (*h*) 7 4 0 (*h-1*) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 6 0 (*h-1*)	1 13 4		935	124	14,401
(30° U. P.) 6 12 0 (*p*)	(40° U. P.) 6 12 0 (*p-1*) (60° U. P.) 4 8 0 (*p-1*)	1 13 4		726	150	4,700
.....	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0	1 13 4		12,626	3,140	1,07,772

gallons but not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

IMPERIAL RETURN

Country

Issues in Imperial gallons.

Name of District.	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1.	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	130	1,253	11,226	835	8,044
19 Nasik	...	...	10,143	43,047	23,305
20 West Khandesh	389	1,039	4,547	144,609 30,945*	73,969
21 East Khandesh... ...	8	387	3,131	64,958	28,131
Total ... 1932-33 ...	50,091 **4,117**	79,437 **4,478**	918,356 **19,389**	1,028,599 **28,526**	1,055,627 **29,266**
1931-32 ...	46,341 **4,303**	43,019 **4,828**	945,968 **17,669**	10,12,323 **31,436**	10,37,389 **29,783**

* Issues to Akrani outstill area.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits. Foreign liquors

Rates of duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(25° U. P.) 7 3 9 (*j*) (30° U. P.) 7 14 0 (*j-1*) 6 12 0 (*j-2*)	(40° U. P.) 6 12 0 (*j 3*) (60° U. P.) 4 8 0 (*j-1*) 4 8 0 (*j-2*) 4 8 0 (*j-3*) 3 6 0 (*j*)	1 13 4	No fixed selling prices have been prescribed.	1,193	183	21,512
(30° U. P.) 5 10 0 (*k-3*)	(40° U. P.) 6 12 0 (*k*) 2 12 0 (*k-1*) 5 10 0 (*k-2*) (60° U. P.) 4 8 0 (*k*) 1 8 0 (*k-1*) 3 12 0 (*k-2*) 2 13 0 (*k-3*)	1 13 0		1,439	330	24,583
(25° U. P.) 1 0 0 (*l-1*) 4 0 0 (*l-2*) (30° U. P.) 2 8 0 (*l-2*)	(40° U. P.) 4 8 0 (*l*) 3 3 0 (*l-1*) 2 8 0 (*l-2*) (60° U. P.) 3 0 0 (*l*) 1 8 0 (*l-1*) 1 0 0 (*l-2*)	1 13 0		164	29	644
(25° U. P.) 7 1 0 (*m*) (30° U. P.) 4 0 0 (*m*) 5 0 0 (*m-1*)	(40° U. P.) 6 12 0 (*m-2*) 5 10 0 (*m-3*) 4 8 0 (*m-1*) (60° U. P.) 4 8 0 (*m-2*) 3 12 0 (*m-3*) 2 0 0 (*m*) 3 0 0 (*m-1*)	1 13 0		783	141	6,437
.....	.....	...	...	124,403	29,463	927,655
.....	.....	...	...	145,099	31,460	9,37,676

gallons but not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Foreign liquors.		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Imperial spirits in Rectified gallons.	Imperial spirits in Denatured gallons.	Imperial wines in Medicated gallons.
1	12	13	14	15	16
1 Ahmedabad	4,500	820	39	17,375	...
2 Kaira	...	...	12	2,508	...
3 Panch Mahals	...	...	...	1,009	...
4 Broach	479	...	...	2,160	...
5 Surat	602	...	...	8,574	...
6 Thana	284	...	...	5,285	...
7 Bombay Suburban ...	1,210	...	...	10,613	...
8 Bombay	36,662	8	872	169,088	...
9 Kolaba	94	...	...	1,149	...
10 Ratnagiri	18	...	5	1,181	...
11 Kanara ... Below Ghat ...	40	...	...	1,513	...
11 Kanara ... Above Ghat ...					
12 Dharwar	384	233	2	4,547	...
13 Belgaum	387	7,465	...	11,631	...
14 Bijapur	...	...	...	2,025	...
15 Sholapur	1,475	35	...	2,742	...
16 Satara	971	...	...	2,402	...
17 Poona	2,743	...	...	18,903	...
18 Ahmednagar	557	...	...	3,244	...
19 Nasik	398	...	...	4,428	...
20 West Khandesh	95	...	...	1,993	...
21 East Khandesh	286	...	...	3,332	...
Total ... 1932-33 ...	51,185	8,561	930	275,647	...
Total ... 1931-32 ...	48,515	10,477	889	254,137	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries in these figures.

† (See remarks column

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

Opium and other drugs.

Issues in seers of excise Opium.	Retail sales in seers of other Opium (*e. g.* Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.			Charas.			
		Cost price.	Duty.					Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22			23	24	25	26
		Rs.	Rs.		Lbs.	oz.	grs.		Rs.	Rs.	Rs.
2,493	...	65	10	No fixed selling prices have been prescribed.	49	9	215	753	...	45	No fixed selling prices have been prescribed.
1,402	...	65	10		2	2	251	...	...	...	
480											
547	...	65	10		0	13	51	...	...	...	
1,421											
842	...	65	10		2	10	180	...	...	...	
660											
360	...	65	10		0	2	108	...	...	...	
60											
188	...	65	10		2	6	265	...	...	...	
140	...	65	10		7	9	133	...	...	...	
1,803	...	65	10		9	8	255	3,949	...	45	
59											
99	...	65	10		0	0	380	...	...	...	
17	...	65	10		0	2	41	...	...	...	
12											
42	...	65	10		0	2	22	...	...	...	
164	...	65	10		7	5	278	...	...	...	
28											
129	...	65	10		3	7	90	...	...	...	
36											
73	...	65	10		0	0	6	...	...	...	
30											
1,742	...	65	10			.....		...	..	...	
702											
937	...	65	10		3	0	79	...	...	...	
604											
3,020	...	65	10		0	15	381	...	...	...	
562											
1,301	...	65	10		0	23	39	...	...	...	
561	...	65	10		0	11	10	...	...	...	
10											
319	...	65	10		2	14	60	...	...	...	
1,077	...	65	10		2	5	33	...	...	...	
17,246	...	...	...		97	5	252	4,702	...	...	
4,664											
18,084	...	...	...		78	13	410	5,543	...	...	
5,103											

gallons but not L. P.

are shown in **"Black type"** below the figures relating to British districts, and not included

at page 79.)

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	431	...	30	No fixed selling prices have been prescribed.	297	...
2 Kaira	459 4	...	30		173 1	...
3 Panch Mahals	132 120	...	30		71 82	...
4 Broach	431	...	30		83	...
5 Surat	458	...	30		201	...
6 Thana	337 13	...	30		146 3	...
7 Bombay Suburban ...	129	...	30		96	...
8 Bombay	2,266	...	30		3,118	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4	No fixed selling prices have been prescribed.	0 11 258	(*a-1*) Prantij and Modasa Talukas. (*a-2*) Border shops of South Dascroi. (*a-3*) Ahmedabad City and Cantonment and 5 miles round. (*a-4*) Rest of the District.
4		0 0 126	(*b*) Vanthwali in Mehmedabad Taluka; Chunal, Monolol and Keriavi in Nadiad Taluka; Rania, Wangroli in Thasra Taluka; Vehora and Vadod in Anand Taluka; Kathlal, Salod, Badurpur, and Rawdavat in Kapadvanj Taluka; Dehmi, Dehwan and Salol in Borsad Taluka and Mahisa leased area. (*b-1*) Rest of the Kaira district except shops coming under duty area of Rs. 3-2-0. (*b-2*) Whole of Kaira District.
4		0 0 190	(*c*) Sagwada in Godhra Taluka; Kalol, Malav in Kalol Taluka; Halol and Champaner in Halol Taluka; Gurabada, Navagam, Borkheda and Jaswada, in Dohad Taluka; Jhalod, Bilwani and Pethapur in Jhalod Mahal. (*c-1*) Rest of the Panch Mahals District. (*c-2*) Panch Mahals District.
4		0 1 17	(*c-3*) Pandu Mewas. (*c-4*) Sankheda Mewas. (*d*) Border shops. (*d-1*) Broach City and five miles round and Ankleshwar Town and Railway Station limits. (*d-2*) Rest of the District.
4		0 1 371	(*e*) Saroli in Olpad Taluka and Puna, and Saroli in Sachin State. (*e-1*) Obhla, Olpad and Sunvali in Olpad Taluka. (*e-2*) Nana-Varacha, in Chorasi Taluka; Pardi and Umarsadi in Pardi Taluka. (*e-3*) Sayan in Olpad Taluka; Bhimpor and Dumas in Sachin State.
4		0 0 98	(*e-4*) Bonad, Sachin, Traj, and Un in Sachin State. (*e-5*) Bagwada, Kolak, and Vapi in Pardi Taluka. (*e-6*) Kim, Kathodra in Olpad Taluka; Puni in Bardoli Taluka, Amalsad, Ashtagam, Atf, Jalalpur, Kachholi, Matwad, Onjal, Panar, Saribuzrag, Salej, and Sisodra in Jalalpur Taluka; Chikhli, Degam, Endhal, Hond, and Samroli in Chikhli Taluka; Vedchha and Vasan in Sachin State.
4		0 0 22	(*e-7*) Amalsadi, Zab, Godawadi, and Khareds, Mandvi Nos. I and II in Mandvi Taluka; Kadod Nos. I and II in Bardoli Taluka.
4		10 2 371	(*e-8*) Modharbhat in Jalalpur Taluka, Dungra and Lawachha in Pardi Taluka; Danti, Dholai Undach, and Wagreeh in Bulsar Taluka; Kansad, and Lajpor in Sachin State.

"in Black type" below the figures relating to British districts, and not included in those figures

IMPERIAL RETURN

Name of District	Opium and Ganja. Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Opium and Bhang. Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	388 8	...	30	No fixed selling prices have been prescribed.	81 1	...
10 Ratnagiri	306	...	30		17	...
11 Kanara { Below Ghat ... / Above Ghat ... }	573	...	30		1	...
12 Dharwar	1,870 718	...	30		8	...
13 Belgaum	1,137 527	...	30		11	...
14 Bijapur	848 102	...	30		...	...
15 Sholapur	1,918 280	...	30		67 1	...
16 Satara	1,938 1,154	...	30		29 49	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 0 125	(*e-9*) Bodhan, Kamlapor, Patna, Tadkeshwar, Moticher, Dadhwada, Devgadh, Borigaia, Ladkuwa, and Patal in Mandvi Taluka Bardoli Nos. I and II, Khoj, Mota, Rajpura, Varad and Akoti in Bardoli Taluka.
			(*e-10*) Surat City and Chorasi Taluka excluding Nana-Varacha, Khatriwad, and Shaporjiniwadi in Bulsar Town, Udhna in Sachin State.
4		0 3 55	(*e-11*) Gavior in Sachin State.
			(*e-12*) Hinglach, Kosamba, Untadi, Magod-Dungri, Parnera and Dhamdachi in Bulsar Taluka.
			(*e-13*) Ambach, Chival, Goima, Karaya, Lakhmapor, Rohina, Waghehhipa and Tarmalia in Pardi Taluka.
			(*e-14*) Supa in Bardoli Taluka; Nagdhara and Ugat in Jalalpur Taluka.
4	No fixed selling prices have been prescribed.	0 0 5	(*e-15*) Maliadhra in Chikhli Taluka.
			(*e-16*) Kikwad, Sarbhon, Vadoli, Vankaner, Balda, Manekpur and Surali in Bardoli Taluka; Hathuka, Ambatch, Bajipura, Kalamkui, Valod and Buhari in Valod Mahal, Kaliari, Khergam, Rankuwa, Sadadvel and Vad, Bodwank and Ranveri-kalla in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia and Gadaria in Bulsar Taluka.
4		0 0 284	
			(*e-17*) Bhagwa, Dandi and Karanj in Olpad Taluka.
			(*e-18*) Obhla, Olpad and Sunwali, Bhagwa, Dandi and Karanj in Olpad Taluka; Pardi and Umarsadi in Pardi Taluka and Gaviar in Sachin State.
4		0 1 140	(*e-19*) Nana-Varachha in Chorasi Taluka; Saroli in Olpad Taluka; Puna and Saroli in Sachin State.
			(*e-20*) Hinglach, Kosamba, Untadi, Magod-Dungri, Parnera and Dhamdachi in Bulsar Taluka.
			(*e-21*) Sayan in Olpad Taluka, Bhimpor, Dumas, Bonad, Sachin, Traj and Un in Sachin State.
4		.....	(*e-22*) Kadod Nos. I and II in Bardoli Taluka; Maliadhra, Kaliari, Khergam, Rankuwa, Sadadwel and Vad in Chikhli Taluka; Atgam, Bodlai, Chichai, Dulsad, Gumbi, Kalwada, Kanjan, Kaparia and Gadaria in Bulsar Taluka.
			(*e-23*) Kim Kathodra in Olpad Taluka; Puni, Supa in Bardoli Taluka; Amalsad, Ashtagam, Att, Jalalpor, Kachholi, Matwad, Onjal, Panar, Saribujrag, Salej and Sisodra, Medharbhat Nagdhara, Ugat in Jalalpur Taluka; Chikhli, Dehgam Endhol, Hond, and Samroli in Chikhli Taluka; Bagwada, Kolak, Vapi, Dungra, Lawachha in Pardi Taluka; Danti, Dholai, Undaca and Wagrech in Bulsar Taluka; Kansad, Lajpor Vedchha and Vasan in Sachin State.
4		0 2 259	
4		0 0 208	

In "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District.		Ganja.				Opium and Bhang	
		Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1		27	28	29	30	31	32
			Rs.	Rs.			Rs.
17 Poona	... ...	3,760 310	...	30	No fixed selling prices have been prescribed.	1,412 19	...
18 Ahmednagar	... ...	1,297	...	30		263	...
19 Nasik	... ...	1,492	...	30		437	...
20 West Khandesh	... ...	481	...	30		90	...
21 East Khandesh	... ...	1,413	...	30		560	...
Total ...	1932-33 ...	22,064 3,236	...	...	...	7,161 156	...
	1931-32 ...	19,042 2,673	...	...	...	7,623 143	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		.....	
4	No fixed selling prices have been prescribed.	0 0 57	
4		0 0 234	
4		0 0 17	
4		0 0 472	
...	...	11 12 248	
...	...	20 0 13	

(*e-24*) Amalsadi, Jhab, Godawadi, Khareda, Mandvi, Nos. I and II Bodhan, Kamlapur, Patna, Tadkeshwar and Moticher in Mandvi Taluka; Bardoli Nos. I and II, Khoj, Mota, Rajpura, Varad, Akoti, Kikwad, Sarbhon, Vadoli and Vankaner in Bardoli Taluka.
(*e-25*) Dadhwada, Devgadh, Borigala, Ladkuwa and Patal in Mandvi Taluka; Balda, Manekpur and Surali in Bardoli Taluka; Hathuka, Ambach, Bajipura, Kalamkuwa, Valod and Buhari in Valod Mahal, Bodwank, Ranveri Kalla in Chikhli Taluka.
(*f*) Thana Mahal and Bassein Taluka including Thana and Bassein towns.
(*f-1*) Rest of the District except Umbergaon Petha.
(*f-2*) Umbergaon Petha.
(*g*) Naregol in Ron Taluka and Kot Umachgi in Gadag Taluka.
(*g-1*) Border shops on the Hyderabad Frontier.
(*h*) Applicable to new border shops selling 40° U. P. liquor.
(*h-1*) Applicable to old border shops which were selling 30° U. P. up to the end of 1928-29.
(*p*) Border shops including shops in the leased States bordering on the Kolhapur State.
(*p-1*) All interior shops.
(*j*) Jamkhed Border shop only.
(*j-1*) Pathardi Border shop only.
(*j-2*) Shops in Akola Taluka.
(*j-3*) Rest of the District.
(*k*) Nasik City.
(*k-1*) Peint Taluka.
(*k-2*) Rest of the District.
(*k-3*) Bolthan shop only.
(*l*) Dhulia and Sindkheda Talukas.
(*l-1*) Shirpur and Shahada Talukas.
(*l-2*) Nawapur, Sakri, Nandurbar and Taloda Talukas.
(*m*) Old Border shops.
(*m-1*) New Border shops.
(*m-2*) Bhusawal Town.
(*m-3*) Rest of the District (excluding Border shops).

	Seers.
†Exclusive of issues—to	
Aden	60
Baroda Cantonment	25
Sadra	1,377
Exported to—	
Zanzibar	16
Total ...	1,478

In "Black type" below the figures relating to British districts, and not included in those figures.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond.

Imports.

Duty paid.

Description of excisable articles.	From Bhavnagar.		From Baroda.		From Rosa.		From Asansol.		From Lucknow.		From Ranaghat.		From Allahabad.		From Calcutta.		From Nagpur.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	125	3,198	...	...	246	6,301	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	3,815	97,777	...	...	10	267	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	7	34	9,348	54,047	...	...	...	...	...	...	8	40	10	65	3,218	16,474	0·4	2
Perfumed spirit ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	684	...	...
Essences ...	...	...	46	1,179	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6·5	170	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Imports—*contd.*														
	Duty paid—*contd.*								In bond.						
	From Hyderabad (Deccan.)		From Madras.		From Bangalore.		Total.								
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Rosa.	From Calcutta.	From Cawnpore.	From Baroda.	From Amritsar.	From Hoshiarpur.	Total.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
		Rs.		Rs.		Rs.		Rs.							
Rum		...	...	...	...	...	371	9,499	8,337	...	...	456	162	...	8,955
Wines		...	B.Gs.55*	...	...	...	B.Gs. 55*	...	...	...	...	...	...	...	...
Spirits		...	B.Gs.167*	...	...	...	3,825 B.Gs. 167*	98,044	...	1,819	6,075	2,303	...	...	10,197
Beer		...	B.Gs.1,275*	...	9,880	7,410	9,880 B.Gs. 1,275*	7,410	...	...	...	...	...	...	...
Spirituous Medicinal preparations.	5	37	...	...	...	...	12,596·4	70,699	...	...	...	...	...	...	...
Perfumed spirits ...	...	...	..	...	...	...	11	684	...	...	...	...	...	...	...
Essences ...	...	...	...	...	...	...	46	1,179	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	6·5	170	...	...	...	...	...	...	...
Bhang ...	..	...	...	...	...	...	.....	...	...	...	...	...	...	Mds.147	Mds. 147
Charas ...	...	...	...	...	...	...	.....	...	...	...	...	...	Mds.118	Mds. 10	Mds. 128

* These imports are made by Messrs. Spencer & Co. and by the Railway Co-operative Stores, Hubli from Madras and the Custom duty thereon was paid at Madras at the time of import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports																			
	Duty paid.				In bond.															
	To		Total.		To															
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Madras.	Baroda.	Central Provinces.	United Provinces.	Central India.	Aundh.	Bantva.	Betul.	Bhopal.	Bikaner.	Banswara.	Balasinor.	Cambay.	Dhar.	Dewas.	Gashwal.
1	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54
		Rs.		Rs.																
Rum ...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal preparations. ...	...	...	...	...	191	192	49	7	5	1	10	3	24	210	7	22	213	103	29	3
Perfumed spirits ...	...	...	...	...	...	...	...	...	..	...	...	...		...	...	...	...	...	...	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines ...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—concld.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Hyderabad (Deccan.)	Baroda.	Idar.	Indore.	Junagadh.	Kotah.	Limbdi.	Mewar.	Miraj.	Mysore.	Morvi.	Palanpur.	Pyarh.	Panna.	Rewa-Kantha.	Rajpipla.	Ratlam.	Sangli.	Sirohi.	Tonk.	Vadia.	Vijayanagar.
1	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Rum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous preparations.	Medicinal	29	9	9	22	116	2	13	1	4	19	47	98	3	19	17	64	49	73	39	60	13	4
Perfumed spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicated Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

J. P. BRANDER,
Commissioner of Excise.

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3.		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	124	569
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ..	...	5	149	...	93	86
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	...	18	3,930	...	54	1,248
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	835
13	Belgaum ...	...	16·7	4,632	...	108	969
14	Bijapur ...	...	5	5,702	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	30	5,327	...	281	888
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	304	7	5,187	16	94	661
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1932-33 ...	304	398·3	75,475·4	16	3,764	14,203
	Total of previous year 1931-32 ...	304	398·3	75,475·4	16	3,764	14,203

RETURN V.

Number of square miles per shop.										
Country spirit.			Opium.		Ganja.		Charas.		Bhang.	
Out-still area.	Distillery area.									
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	1·0	131	1·0	55	1·1	380	1·6	...	...	...
...	5·2	24·8	7·1	25·2	7·1	170·9	...	...	...	...
...	2·2	35·5	4·5	47·0	4·5	532·3	...	...	...	...
...	0·8	58·5	0·8	60·9	1·2	208·9	...	...	...	...
...	0·4	14·2	0·8	126·7	0·9	205·9	...	...	...	...
...	1·4	19·90	1·97	567·05	1·97	425·29	...	...	...	...
...	0·7	13·5	2·5	...	2·5	149	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	1·7	32·1	1·7	195·5	1·7	195·5	...	...	...	...
...	3·0	37·55	4·5	796·0	4·5	303·15	..	...	...	...
...	3·4	73·87	4·9	978·8	4·9	391·5	...	...	...	...
...	1·1	48·31	2·1	509·9	1·8	106·7	...	...	...	...
...	1·9	72·4	2·4	579	2·1	159·7	...	...	...	...
...	0·6	139·07	1·2	950·3	1·2	316·77	...	...	...	...
...	5·3	281·1	7·2	109·8	8·3	195·6	...	...	...	...
...	1·3	244·5	1·5	148·1	1·5	376·2	...	...	...	...
...	1·4	266·3	1·3	213·1	1·4	313·4	..	...	...	...
...	3·3	551·6	3·3	122·6	2·5	174·2	...	...	...	...
...	1·4	101·0	1·5	217·0	1·5	254·7	...	...	...	...
43·4	0·9	58·3	1·0	207·5	1·0	370·5	...	...	...	....
...	1·4	47·7	1·6	65·7	1·6	110·3	...	...	...	...
43·4	0·89	63·16	2·26	144·04	2·04	223·3	0·78	...	...	...
43·4	0·89	64·78	2·26	146·8	2·04	230·8	1·04	..	...	...

Serial No.	Division and District.	Number of shops per						
		Country spirit.			Opium.		Ganja.	
		Out-still area.	Distillery area.					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·4	0·5	0·4	1·1	0·4	0·2
2	Kaira ...	...	0·98	0·99	0·71	0·97	0·71	0·14
3	Panch Mahals ...	...	0·8	1·1	0·4	0·8	0·4	0·7
4	Broach ...	...	1·3	0·9	1·3	0·83	0·87	0·24
5	Surat ...	...	1·13	2·04	0·56	0·22	0·48	0·14
6	Thana ...	...	1·94	2·32	1·02	0·08	1·02	0·11
7	Bombay Suburban ...	...	0·75	1·28	0·21	...	0·21	0·12
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	1·4	1·1	1·4	0·2	1·4	0·2
10	Ratnagiri ...	...	1·1	0·85	0·74	0·04	0·74	0·1
11	Kanara ...	...	1·69	1·48	1·19	0·11	1·19	0·28
12	Dharwar ...	...	0·60	1·07	0·32	0·10	0·37	0·49
13	Belgaum ...	...	0·83	0·66	0·65	0·08	0·74	0·30
14	Bijapur ...	...	0·93	0·52	0·46	0·08	0·46	0·23
15	Sholapur ...	...	0·52	0·24	0·4	0·6	0·33	0·35
16	Satara ...	...	1·16	0·2	0·98	0·31	0·98	0·12
17	Poona ...	...	0·75	0·23	0·82	0·28	0·75	0·19
18	Ahmednagar ...	...	0·43	0·13	0·43	0·59	0·58	0·41
19	Nasik ...	...	0·94	0·69	0·88	0·32	0·88	0·27
20	West Khandesh ...	4·4	0·9	1·3	0·7	0·4	0·7	0·2
21	East Khandesh ...	...	0·7	0·9	0·6	0·7	0·6	0·4
	Total for 1932-33 ...	4·4	1·2	0·8	0·46	0·36	0·5	0·23
	Total of previous year 1931-1932 ...	4·4	1·2	0·8	0·46	0·36	0·5	0·23

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·2	...	...	...	6·79	0·24	0·04	0·08	0·03
...	...	...	...	2·25	0·18	0·06	...	0·02
...	...	...	...	3·4	0·12	0·03	...	0·02
...	...	...	...	8·67	0·25	0·12	...	0·02
...	...	...	...	14·5	0·05	0·06	...	0·03
...	...	...	...	7·51	0·02	0·04	...	0·01
...	...	...	...	19·34	0·08	0·07	...	0·05
0·31	...	...	...	28·76	0·15	0·2	0·34	0·27
...	...	...	...	4·65	0·02	0·06	...	0·01
....	...	..	...	2·83	...	0·02	...	...
...	...	...	...	4·33	0·01	0·14	...	...
...	...	...	...	2·25	0·01	0·17	...	...
..	...	...	...	2·43	0·01	0·11	...	0·001
...	...	...	...	1·24	0·01	0·1	...	...
...	...	...	...	2·2	0·2	0·22	...	0·007
...	...	...	...	0·77	0·08	0·16	...	0·002
...	...	...	...	6·33	0·26	0·32	...	0·12
...	...	...	...	0·78	0·13	0·13	...	0·03
...	..	...	...	2·29	0·06	0·15	...	0·04
...		...	...	7·9	0·04	0·06	...	0·01
...	...	...	...	2·25	0·09	0·12	...	0·05
0·29	...	...	...	5 72	0·09	0·12	0·32	0·01
0·29	...	...	...	5·75	0·09	0·1	0·37	0·04

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	11·1	10·7	21·8	57·99	33·93	91·92
2	Kaira ...	4·42	8·14	12·56	58·48	25·67	84·15
3	Panch Mahals ...	3·64	5·5	9·14	57·16	23·35	80·51
4	Broach ...	9·89	4·45	14·34	57·47	26·59	84·06
5	Surat ...	6·99	2·81	9·80	57·03	35·21	92·24
6	Thana ...	10·2	5·71	15·91	56·56	70·34	126·90
7	Bombay Suburban ...	11·46	6·49	17·95	55·95	68·87	124·82
8	Bombay ...	12·88	6·88	19·76	56·71	91·66	148·37
9	Kolaba ...	9·49	5·73	15·22	19·35	68·14	87·49
10	Ratnagiri ...	7·63	3·79	11·42	57·81	49·25	107·06
11	Kanara ...	6·55	4·2	10·75	28·44	13·9	42·34
12	Dharwar ...	11·37	7·75	19·12	36·31	42·01	78·32
13	Belgaum ...	11·12	4·56	15·68	59·37	42·29	101·66
14	Bijapur ...	11·13	6·66	17·79	28·3	71·22	99·52
15	Sholapur ...	11·17	8·44	19·61	57·62	64·81	122·43
16	Satara ...	11·28	13·70	24·98	56·55	59·95	116·54
17	Poona ...	11·35	5·52	16·87	56·99	62·04	119·03
18	Ahmednagar ...	11·53	13·13	24·66	57·72	88·09	145·81
19	Nasik ...	9·77	13·23	23·0	56·93	117·42	174·35
20	West Khandesh ...	3·68	4·01	7·69	59·16	88·2	147·36
21	East Khandesh ...	9·44	6·53	15·97	56·77	56·58	113·35
	Total for 1932-33 ...	10·26	6·37	16·63	56·72	58·53	115·25
	Total of previous year 1931-32 ...	10·44	6·28	16·72	56·84	55·53	112·37

RETURN V—*concld.*

Rupees (to two places of decimals).

Ganja.			Charas.			Bhang.			Average total Excise revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
56·07	149·8	205·87	45·8		45·8	7·6	...	7·6	1·93	
24·12	25·3	49·42	...	...	...	3·32	...	3·32	0·82	
18·64	39·77	58·41	...	...	...	1·24	...	1·24	0·45	
22·83	23·6	46·43	...	...	...	3·23	...	3·23	2·3	
40·55	22·57	63·12	...	...	...	4·91	...	4·91	3·57	
28·83	31·15	59·98	...	...	...	3·64	...	3·64	1·83	
42·09	32·63	74·72	...	...	...	4·96	...	4·96	4·86	
38·71	71·95	110·66	45·29	...	45·29	4·09	...	4·09	9·09	
23·43	28·48	51·91	...	...	...	2·81	...	2·81	0·81	
27·74	27·95	55·69	...	...	...	3·53	...	3·53	0·57	
26·60	15·85	42·45	...	...	...	8·0	...	8·0	0·79	
36·11	18·8	54·91	...	...	...	2·0	...	2·0	0·97	
38·22	17·35	55·57	...	...	...	3·64	...	3·64	0·69	
26·57	27·31	53·88	...	...	...	...	...	...	0·53	
35·32	28·47	63·79	...	...	...	4·24	...	4·24	1·19	
42·52	17·61	60·13	...	...	...	8·5	...	8·5	0·41	
37·99	25·55	63·54	...	...	...	4·2	...	4·2	2·02	
37·64	28·22	65·86	...	...	...	4·17	...	4·17	0·52	
30·28	34·88	65·16	...	...	...	4·13	...	4·13	0·78	
29·21	26·65	55·86	...	...	...	3·47	...	3·47	0·8	
29·72	17·32	47·04	...	...	...	4·4	...	4·4	0·55	
35·32	31·59	66·91	45·37	...	45·37	4·26	...	4·26	1·61	
38·98	35·11	74·09	46·83	...	46·83	4·16	...	4·16	1·58	

J. P. BRANDER,
Commissioner of Excise.

No. 96/III/1010-E of 1933.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE :

Karachi, dated 28th August 1933.

From

H. M. KIRKWOOD, ESQUIRE,
Superintendent of Salt and Excise in Sind,
Karachi ;

To

THE COMMISSIONER IN SIND,
Karachi.

Subject.—Excise Administration Report for the year 1932-33.

Sir,

Introduction.—I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) department for the Province of Sind for the year 1932–33.

2. *Personnel of the department.*—The following officers held charge of the department during the year under review :—

1.	Mr. J. H. Gursahani	.. 1st April 1932 to 14th April 1932.
2.	Mr. G. R. G. Shipp	.. 15th April 1932 to 2nd October 1932.
3.	Mr. H. M. Kirkwood	.. 3rd October 1932 to 31st March 1933.

3. *Administrative changes.*—The following were the principal features of the Excise system and arrangements during the year 1932–33 :—

(*a*) One Foreign Liquor "off" shop at Dadu was opened from 1st April 1932 (Government Resolution, Revenue Department, No. S-77/22230 dated 12th January 1932).

(*b*) The Excise duty on charas was raised from Rs. 20 to Rs. 25 per seer with effect from 1st April 1932 (Government Resolution, Revenue Department, No. 7992/28 dated 29th January 1932).

(*c*) The limit of sale, possession, etc. of charas without a permit was raised from one to three tolas from 1st April 1932 (Government Resolution, Revenue Department, No. 8362/28 confidential dated 30th January 1932).

(*d*) Charas was allowed to be retailed at 27 existing hemp drugs shops in Sind in addition to those where it was already sold, with effect from 1st April 1932 (Government Resolution, Revenue Department, No. 8362/28 dated 30th January 1932).

(*e*) Seven new country liquor shops were opened in Sind from 1st April 1932.

(*f*) Ten new opium shops were opened in Thar Parkar District with effect from 1st April 1932.

(*g*) Rule 39 of the opium rules was amended so far as it related to the disposal of confiscated opium (Government Resolution, Revenue Department, No. 647/28 dated 28th April 1932).

(*h*) One hotel license was sanctioned at the Royal Air Ship Base, Drigh Road, under Government Resolution, Revenue Department, No. S. 77/7869 dated 20th May 1932 but it was subsequently closed.

(*i*) Under Government Resolution, Revenue Department, No. 7262/28 dated 9th July 1932 the following additional powers were delegated to the Deputy Superintendents of Salt and Excise, in Sind :—

(1) Composition of offences up to Rs. 25.

(2) Grant of rewards up to Rs. 10.

(3) Disposal of final reports under section 173, Criminal Procedure Code.

(*j*) On account of the abolition of certain periodical returns and delegation of certain powers to the Deputy Superintendents one post of clerk in the grade of Rs. 30—5/2—60 was abolished (Government Resolution, Revenue Department, No. 7262/28 dated 9th July 1932).

(*k*) The licensed manufacturers were allowed to use absolute alcohol in place of rectified spirit in the manufacture of perfumed spirits (Government Resolution, Revenue Department, No. 9256/28 dated 22nd July 1932).

(*l*) The Warehouse rent of six pies per three Indian maunds, or fraction thereof in the case of bhang and six pies per three seers or fraction thereof in the case of other hemp drugs was raised to one anna per three Indian maunds or fraction thereof in the case of bhang and one anna per three seers or fraction thereof in the case of other hemp drugs (Commissioner in Sind's No. 699-E/IV dated 1st August 1932).

(*m*) The appointment of the Deputy Superintendent of Salt and Excise, Karachi Town, one clerk and one peon were abolished and all Salt works in Sind were entrusted to the Superintendent of Salt Revenue, Maurypur, and in addition the duties of the Personal Assistant to the Superintendent of Salt and Excise in Sind, relating to the accounts work of the combined Salt and Excise Department in Sind (Government Resolution, Revenue Department, No. 7262/28 dated 12th October 1932).

(*n*) Rule 9 of the opium rules regulating the import of powdered opium from the Gazipur Factory was amended giving discretionary powers to the Collectors in Sind to limit the minimum quantity on each permit to 1 lb. when such permit is issued to a chemist using Rectified Spirit in bond (Government Resolution, Revenue Department, No. 3832/24 dated 19th October 1932).

(*o*) A post of Inspector in the grade of Rs. 150—10/2—220 was abolished and the following establishment at Saran Salt Depôt was entertained in lieu :—

(1) Assistant Inspector (clerical grade) Rs. 85—5/2—100 *plus* Rs. 10 per mensem Desert Allowance.

(2) One clerk. 30—5/2—60 *plus* Rs. 5 per mensem Desert Allowance.

(3) Four Peons. Rs. 18 per mensem each (Government Resolution, Revenue Department, No. 9877/28 dated 2nd December 1932).

(*p*) Powers were vested in the Excise officers to conduct or withdraw from prosecutions under section 495 of Criminal Procedure Code, 1898 under the Acts specified below :—

(1) The Bombay Abkari Act, 1878 (Bom. V of 1878),

(2) The Opium Act, 1878 (I of 1878), and

(3) The Dangerous Drugs Act, 1930 (11 of 1930) (Government Resolution, Revenue Department, No. 6601/28 dated 13th December 1932).

(*q*) The Excise duty on spirituous medicinal and toilet preparations manufactured in Sind or imported into it from the other parts of British India or Indian States within its geographical limits was raised to Rs. 10 per proof gallon of spirit on medicinal preparations and Rs. 17-8-0 per proof gallon of spirit on toilet preparations containing spirit of Indian manufacture (Government Resolution, Revenue Department, No. 1652-C dated 16th March 1933).

(*r*) A vend (pass) fee of annas 12 per gallon was levied on denatured spirit (Government Resolution, Revenue Department, No. 25/33 dated 27th January 1933).

(*s*) Fees for the exercise of privileges regarding transfer of shops from one site to another or from one name to another and admission of partners into a business in connection with the sale of opium were revised under Government Resolution, Revenue Department, No. 6294/24 dated 8th February 1933.

(*t*) One military canteen tenant system license was sanctioned to M. M. Mohd. Sidiki & Sons under Government Resolution, Revenue Department, No. S. 77/3121 dated 23rd February 1933.

(*u*) In partial modification of the orders contained in paragraph 1 of Government Resolution No. 1598-C dated 14th December 1931, Government were pleased to direct that the duty on charas exported

from Sind to Las-Bella and Khairpur States should be levied at the same rate as that levied on charas imported or manufactured in Sind (Government Resolution, Revenue Department, No. 1598-C dated 22nd March 1933).

Consumption of Excisable Articles.

4. *Foreign liquor (imports).*—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs, Karachi :—

Year.	Fermented liquors.	Wines.	Liquors.	Spirits potable.	Spirits non-potable.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1930-31 ..	874,230	50,457	2,291	194,087	77,055
1931-32 ..	670,549	27,655	1,010	102,489	63,599
1932-33 ..	639,928	34,317	1,626	112,803	37,341
Variation ..	−30,621	+6,662	+616	+10,314	−26,258

The decrease in the imports of Fermented liquors is due to heavy increase of duty and the general trade depression. The decrease in non-potable spirits is due to the establishment of distilleries in the Punjab and the United Provinces which used to obtain their supplies from Karachi hitherto. The increase in the potable spirit is due to the fact that the imports of Whiskey improved owing to larger arrivals of cheaper brands during the latter half of the year. Larger arrivals of Vermouth and Ginger Wine chiefly account for the increase under wines.

Foreign liquor consumption.—For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in the consumption are shown in the sub-joined table :—

Year.	Sale.			
	Fermented liquors (bulk gallons).		Potable spirits (proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1931-32	258,668	1,729	21,010	59
1932-33	224,573	1,080	19,393	63
Variation	−34,095	−649	−1,617	+4

The fall in the consumption of Beer and spirits is due to the high selling prices consequent on the enhancement in the rates of both Excise and Customs duties, and the reduction in the resources of the people on account of trade depression, cut in salaries and allowances of Government employees, wages of the labouring classes and unemployment.

5. *Denatured spirit.*—No Denatured spirit was imported by Sea during the year under report. The sales of Denatured spirit at retail shops compare as follows with those of the two preceding years :—

Year.	Gallons.
1930–31	23,377
1931–32	27,540
1932–33	30,875
Variation	+ 3,335

The increase is due to the increased use of Denatured spirit in arts and industries and for lighting purposes.

6. *Country Spirit* (*Appendix A*).—The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District.	1929–30.	1930–31.	1931–32.	1932–33.	Variations, 1932–33.
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi ..	42,435	28,725	31,322	32,599	+1,277
Hyderabad ..	20,945	15,593	15,645	20,705	+5,060
Nawabshah ..	9,251	3,590	5,441	6,226	+785
Thar Parkar ..	4,322	1,750	2,737	3,238	+501
Sukkur ..	13,671	8,646	8,340	7,797	—543
Larkana ..	13,322	5,438	3,178	3,797	+619
Upper Sind Frontier ..	4,115	3,106	2,464	2,240	—224
Dadu ..	....	..	3,094	4,459	+1,365
Total ..	108,061	66,848	72,221	81,061	+8,840

The increase in consumption is mainly due to the diversion of custom from foreign liquor to country liquor owing to the exorbitant price of the former and competition amongst the town and neighbouring mofussil shops and partly to the replacement of illicit by licit spirit as a result of

unceasing and effective vigilance of the Excise Staff in suppressing illicit distillation. The decrease in Sukkur and Upper Sind Frontier Districts is due to smuggling of liquor from Khairpur and Kalat States respectively. The opening of Barrage bridge has further facilitated smuggling from Khairpur State.

The per capita consumption (Appendix A, column 12) compares as follows with that of the previous three years :—

District.	1929–30.	1930–31.	1931–32.	1932–33.
	Drams. L. P.	Drams. L. P.	Drams. L. P.	Drams. L. P.
Karachi	3·76	2·54	2·60	2·74
Hyderabad	1·75	1·31	1·13	1·50
Nawabshah	1·06	0·41	0·53	0·60
Thar Parkar	0·52	0·21	0·28	0·53
Sukkur	1·29	0·81	0·64	0·60
Larkana	1·07	0·44	0·34	0·39
Upper Sind Frontier	0·82	0·62	0·41	0·41
Dadu	..	..	0·42	0·63
Total ..	1·58	0·98	0·88	1·0

7. *Toddy.*—Toddy was sold at Karachi and its suburb (Malir), Hyderabad, Sukkur and Kotri in Dadu District. The sales during the year under report compare as follows with those of the previous three years :—

District.	1929–30.	1930–31.	1931–32.	1932–33.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	19,318	14,387	17,610	19,701
Hyderabad (Town)	1,894	1,888	1,711	2,071
Sukkur (Town)	722	760	1,077	1,166
Kotri	..	..	575	701
Total ..	21,934	17,035	20,973	23,639

The increase is due to the fact that toddy, on account of its low selling price is gaining in popularity particularly among the middle and labouring classes who are the chief consumers of this beverage.

8. *Opium.*—(3,848) Three thousand eight hundred and forty-eight seers of opium were sold as compared with 4,108 in the previous year and 4,522 in 1930–31. The decrease which has been steady for years is attributed to the gradual giving up of the opium habit on account of high prices and better knowledge of the deleterious effects of the drug generally. The decoction of poppy heads used by poor classes, as a substitute for opium is also responsible for the decrease. The increase in Thar Parkar District is due to the replacement of illicit by licit opium in consequence of the opening of more shops in the Desert area, six drams of opium were used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs—Ganja.*—The sales of ganja amounted to 171 seers as against 177 seers in the previous year. The decrease is slight and calls for no remarks.

10. *Bhang.*—The sales of bhang during the year were 51,981 seers as against 60,591 seers in the previous year. The decrease is due to poor economic condition, depression in trade and smuggling of cheaper contraband bhang from Kelat and Khairpur States in Upper Sind Districts. Sukkur District alone shows decrease of 5,018 seers out of which Sukkur Town alone is responsible for a decrease of 3,520 seers.

11. *Charas.*—The sales of charas amounted to 7,885 seers as against 6,884 seers in the previous year. The increase is due to the opening of 27 additional shops.

12. *Cocaine.*—The licenses for the sale of cocaine for bona-fide medical purposes numbered 63 during the year under report as against 65 in the previous year (Imperial Return III, column 38).

Imports and issues in the province.—The quantity of cocaine imported during the year amounted to 8 lbs. 4 oz. 419 grs. as against 7 lbs. 1 oz. 284 grs. in the previous year. The quantity sold under license was 4 lbs. 0 oz. 34 grs. as against 6 lbs. 9 oz. 299 grs. in the previous year. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.	Lbs. oz. grs.
2 6 437	8 4 419	....	10 11 376	5 6 452(*a*)	5 4 404

(*a*) This includes 1 lb. 6 oz. 418 grs. exported to other provinces in India.

The variation is due to the fluctuating demand for the drug by the medical profession and therefore calls for no explanation.

Cocaine cases.—No cocaine case was detected during the year under report as against one in the previous year.

Revenue (Imperial Return No. I).

13. *Comparison with previous years.*—The following statement contrasts the Excise Revenue Realized during 1932–33 with that of the previous four years :—

Heads of Revenue.	1928–29.	1929–30.	1930–31.	1931–32.	1932–33.	Variations in 1932–33.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	5,23,209	5,30,629	4,89,237	4,38,788	4,31,137	— 7,649
2. Country spirit ..	23,46,437	19,19,493	10,53,804	13,09,165	14,17,324	+ 48,159
3. Toddy	5,854	7,052	4,000	7,162	11,847	+ 4,685
4. Opium	5,47,972	5,37,423	5,13,501	4,07,391	4,37,628	— 29,763
5. Intoxicating drugs ..	6,84,583	6,27,205	5,07,450	5,05,182	6,76,150	+ 80,968
6. Fines forfeitures and miscellaneous.	5,03,857	1,73,804	92,248	1,15,962	1,41,388	+ 25,426
Total ..	46,12,002	37,96,596	27,50,840	29,03,648	31,15,474	+1,21,826

The causes of variations will be dealt with under the respective heads :—

14. *Foreign liquors.*—The decrease of Rs. 7,649 is due to the reduced sales owing to the high selling prices charged by the licensees on account of the heavy increases in the customs and Excise duties and to the reduced purchasing power of consumers.

15. *Country spirit.*—The increase of Rs. 48,159 is made up of a loss of Rs. 1,30,597 in still head duty and gain of Rs. 1,78,756 in license fees. In view of the fact that the issues of liquor during the year under report are comparatively more than those of last year, there should have been a proportionate increase in the still head duty but the main reason for the decrease is that the duty was credited in March for the liquor issued in April of the following year. The increase in the license fees is due to the disagreement amongst the licensees and the cut-throat bids at the auctions.

16. *Toddy.*—The increase of Rs. 4,685 is the result of cut-throat bids at the auctions.

17. *Opium.*—The decrease of Rs. 29,763 comprises of a decrease of Rs. 20,200 under " Sale proceeds " of Excise opium owing to reduced consumption and a loss of Rs. 9,563 under Vend Fees owing to low bids at the auctions.

18. *Hemp Drugs.*—The increase of Rs. 80,968 is the result of :—

An increase of Rs. 8,712 in duty owing to increased issues of charas from the Warehouse to the licensees and raising of duty on charas from Rs. 20 to Rs. 25 per seer and an increase of Rs. 72,256 in vend fees due to keen competition at the auction.

19. *Miscellaneous.*—The increase of Rs. 25,426 is chiefly due to large receipts from " gain on sale " consequent on increased issues of country spirit.

Expenditure and net revenue.

20. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind, excluding (1) Refunds (Rs. 1,04,013) and (2) Compensation to District Local Boards (Rs. 24,920) amounted to Rs. 3,30,809 (Imperial Return II) a share of which is chargeable to "6-Excise," compares as follows with that of the previous year :—

	Rs.
1931-32	2,79,278
1932-33	2,60,860
Decrease in 1932-33 ..	18,418

The decrease is explained as under —

	Rs.	Reasons.
1. Salaries of Establishment ..	− 7,988	Due to 10 per cent. cut in salaries and retrenchment in staff as explained in paragraph 3 (*j*), (*m*) and (*o*) *supra*.
2. Allowances	− 2,659	Being an item of fluctuating nature calls for no remarks.
3. Supplies and Services ..	− 2,771	Due to less expenditure incurred on works and repairs.
4. Contingencies and special charges other than rewards.	+ 512	There being slight increase, calls for no remarks.
5. Cost of opium supplied to Excise Department.	− 6,955	Due to the reduction of the cost price from Rs. 18-9-0 per seer to Rs. 18-6-0 per seer (Government Resolution, Revenue Department, No. 3746/24 dated 26th November 1931).
6. Rewards ..	+ 1,443	Though the item is of a fluctuating nature the increase is due to increased number of cases detected during the year.
Net decrease ..	18,418	

21. *Recovery of Excise Revenue by coercive measures.*—Coercive processes were resorted to for the recovery of excise revenue in Nawabshah District only.

General Remarks.

22. *Shops and licenses—Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year under report :—

Kind of license.	Increase.	Decrease.	Explanation.
1. Ordinary Trade and Import licenses.	..	2	Two firms in Karachi closed their concerns.
2. Denatured Spirit Wholesale	..	8	One closed in Karachi and 10 in Sukkur. One new granted in Hyderabad and 2 in Larkana.
3. Intoxicating drugs Wholesale.	..	2	One closed in Sukkur and one in Upper Sind Frontier.
4. Country Spirits	7	..	Four new granted in Thar Parkar, two in Nawabshah and one in Hyderabad District.

Kind of license	Increase	Decrease	Explanation
5. Retail 'Off'	1	..	One new opened in Dadu.
6. Canteens	..	1	One closed in Karachi.
7. Railway Refreshment room.	1	..	Two new Dining Car licenses issued in Karachi and one Railway Refreshment Room closed at Reti in Sukkur District.
8. Rectified Spirit ..	..	1	One closed in Karachi.
9. Denatured Spirit ..	..	3	Nine closed in Sukkur, two new granted in Karachi, 2 in Nawabshah, 1 in Upper Sind Frontier and one in Dadu.
10. Opium	10	..	Ten new granted in Thar Parkar District.
11. Bhang and Ganja (retail) ..	1	..	One shop was closed in Dadu District for 1931-32 for want of bid.
12. Charas	27	..	Three new granted in Karachi; 4 in Hyderabad; 5 in Nawabshah; 3 in Thar Parkar; 5 in Sukkur; 2 in Larkana; 1 in Upper Sind Frontier and 4 in Dadu.
13. Opium and its preparations.	1	..	One cancelled in Karachi and one new granted in Sukkur and 1 in Larkana.
14. Morphia	2	..	One new granted in Karachi and 1 in Larkana.
15. Cocaine	..	2	One cancelled in Thar Parkar and 2 in Larkana, one new granted in Sukkur.

Five licenses for the manufacture of perfumes were issued in Karachi Town and 86 licenses for the sale of essences in Sind during the year under report.

(*Note.*—This information is supplied in accordance with Government Memorandum, Revenue Department, No. 4042-C/24, dated 8th May 1929.)

23. *Excise Crime* (*Appendix F*).—The total number of cases detected was 584 as against 527 in the preceding year. Of these 228 related to liquor; 263 to hemp drugs and 93 to opium as against 177 to liquor; 244 to hemp drugs; 1 to cocaine and 105 to opium in the previous year. Full details will be found in columns 8; 14; 18 and 29 of Appendix F.

The total number of liquor cases during the year under report showed an increase of 51 as compared with the previous year. Cases under "illicit distillation" alone account for an increase of 34 cases. The increase is mainly in the districts of Hyderabad, Thar Parkar and Dadu and is due to the increasing diversion of the drinking classes to illicit

liquor, mainly on account of the cheaper prices at which illicit liquor is sold. A good number of cases of Kelat Spirit were detected during the year, the quantity seized being 66 gallons.

There is a net increase of 19 cases, under hemp drugs which is slight and calls for no special remarks. The total quantity of Kalat Bhang seized during the year was 2 maunds, 38 seers (including one big seizure of 1 md. 12 seers), and that of charas 1 maund, 38 seers, 46 tolas. The number of hemp plants seized in 14 cases of bhang cultivation was 3,696 which includes 1,652 plants seized in one case in Larkana District.

No cocaine case was brought to light during the year under report as against one in the previous year.

The variation in the detection of opium cases is due mainly to a drop of 14 cases in Nawabshah District alone. The contraband opium seized during the year was 12 seers, 27 tolas (including one big seizure of 5 seers in Hyderabad) as against 9 seers, 10 tolas in the previous year. Two cases of opium smoking one at Hyderabad and one at Sukkur were brought to light during the year under report.

The increase in the total number of cases is accounted for by the increase of illicit distillation of liquor in the districts of Hyderabad, Thar Parkar and Dadu and the smuggling of excisable articles in smaller quantities from Khairpur States in Sukkur and Rohri ; charas and bhang from Punjab and Kalat in Upper Sind Division respectively and opium from Jessalmer States in the Desert Division.

24. *Hemp drugs cultivation and Warehouse transactions* (*Appendix C*).— Bhang was cultivated in Deh Bubak of the Sehwan taluka as usual. No necessity for hiring private godowns arose, as the accommodation available in the Hemp Drugs Warehouse, Bubak, was sufficient for the storage of the entire stock. The figures shown in column 5 of the Appendix C represent the area sowed during the year, the produce of which will be accounted for in the return of 1933-34. The following was the result of the previous year's sowings warehoused in 1932-33 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Maunds.		Mds. Srs.
1931-32 ..	1,152	(sowed in 1930-31) 38 acres.	30 13
1932-33 ..	1,405	(sowed in 1931-32) 38 acres.	36 39

Six peons were temporarily employed to watch the bhang cultivation at Bubak on Rs. 18 per mensem each, subject to a cut of annas 2 in every rupee for a period of 2½ months. Charas and Ganja were imported in bond from Punjab and Ahmednagar respectively for consumption in Sind. The details of imports of hemp drugs are given in Appendix C, columns 16 and 18.

25. *Supply of country spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The distillery remained closed from 1st April 1932 to 13th June 1932 ; 16th July 1932 to 27th July 1932 and 30th July 1932 to 6th August 1932 owing to the deficiency of molasses, the base from which the spirit is manufactured and from 24th November 1932 to 26th March 1933 for the overhauling of the Plant and dearth of water in the river Indus which is the chief source of water supply to the distillery. The distillery worked for four months and 26 days during the whole year. The outturn per maund of molasses, which was the only base for the manufacture of spirit was 3·6 as against 4·3 gallons London Proof in the previous year. The low outturn was due to the inferior quality of liquid molasses used for the manufacture of spirit. Extra superior flavoured spirit (masala liquor) was manufactured in the steam heated pot still and issued in sealed bottles. The masala liquor is at present of three kinds, viz. cardamom, orange and rose. The total quantity of spirit manufactured during the year ending 31st March 1933 was :—

Kind of country spirit.	Gallons (London Proof).
Plain	57,841
Ordinary flavoured	14,480·6
Extra superior flavoured ..	23,685·1
Rectified spirit	525·4
Total ..	96,532·1

The rates at which the different kinds of country spirit were supplied by the distillery contractors are shown below :—

Kind of country spirit.	Rate per London Proof gallon. Rs. a. p.
Plain	1 10 3
Ordinary flavoured	1 11 3
Extra superior flavoured 25° U.P. Quarts.	3 13 3
Extra superior flavoured 25° U.P. Pints.	4 7 11
Extra superior flavoured 40° U.P. Quarts.	4 4 0
Extra superior flavoured 40° U.P. Pints.	5 1 4

(G. R., R. D., No. 65-C, dated 23rd June 1932.)

The spirit is distributed to retail shops through the warehouse at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the distillery spirit store or direct from the receiver ; the other two are supplied with spirit in bond. The stock of

spirit at the distillery and the warehouses at the end of the year amounted to 18,177·5 gallons (L.P.). Of the total issues of 955 bulk gallons of Rectified spirit during the year, 155 gallons were issued at the concession rate of duty to local chemists for the manufacture of spirituous medicinal and toilet preparations ; 5 gallons at full rate of duty, 13 gallons free of duty (10 gallons to Assistant Chemical Examiner, Customs, Karachi, and 3 gallons to D. J. Sind College, Karachi) and 782 gallons in bond. Rs. 98 were realized as fees for the Excise supervision over the manufacture of the medicinal and toilet preparations.

26. *Toddy supply arrangements.*—The retail licensees made their own arrangement for toddy which is tapped from the trees obtained by them on lease from private owners.

27. *Drunkenness.*—The number of convictions for drunkenness during the year under report was 15 as against 11 in the preceding year (Appendix G, column 3).

28. *Hours of sale.*—There was no change in the opening and closing hours of Excise shops during the year.

29. *Management of licensed shops.*—One hundred and sixty-nine (169) cases of various breaches of license conditions were reported during the year as compared with 110 in the preceding year. In 26 cases the licensees were dealt with under section 55-A of the Bombay Abkari Act, and in 137 cases they were let off with a warning. In the remaining six cases prosecutions were instituted against the licensees out of which four ended in convictions and two are pending. On the whole the conduct of licensees was satisfactory.

30. *Excise Advisory Committees.*—The number of Excise Advisory Committees in Sind, during the year under report was 39. Their activities were mostly confined to suggestions regarding the change in the number of shops for the sale of liquor, their location and the restrictions of the hours of sale. Their chief recommendations are summarized below :—

(*i*) Raising of the issue strength of country spirit.
(*ii*) Opening of additional country spirit shops.
(*iii*) Change in the opening and closing hours of liquor shops.
(*iv*) Extension of the system of closing liquor shops on certain holidays in vogue in municipal areas to rural areas.
(*v*) Closing of liquor shops on Guru Nanak's Birthday, Guru Gobindsing's Birthday, Shabe Barat and Ashura 9th day of Mohurrum.
(*vi*) Opening of a Foreign Liquor ' Off ' shop at Gariyasin.
(*vii*) Opening of a Foreign Liquor ' Off ' shop at Ghotki.
(*viii*) Opening of an additional Foreign Liquor shop at Jacobabad.
(*ix*) Reduction in the limit of scale, possession and transport of country spirit without a permit.

(*i*) On the above recommendation from 1st April 1933 the strength of country spirit is being raised from 25° U.P. to 15° U.P. as an experimental measure. (*ii*) Additional country spirit shops are being opened throughout the province of Sind. (*iii*) The closing hour of country

spirit shops is being extended to 10 p.m. during summer experimentally. (*iv*) to (*ix*) Rejected under Commissioner in Sind's Nos. Exc. 3908 and 3909, dated 27th December 1932.

31. *Temperance movement.*—No temperance activities, worthy of note, occurred during the year under review.

32. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau was hitherto under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Town, but with the abolition of that post as a need for retrenchment with effect from 1st November 1932, the Bureau work was transferred to the Abkari Inspector, Karachi. It continued to compile and disseminate useful information regarding the methods of smugglers and offences against the Excise and Opium Laws. There were sixteen issues of the Excise supplement to the Sind Police Gazette, Part III, during the year under report as against eleven in the preceding year.

33. *Administration of opium to children.*—The practice of administering opium to children is not common in Sind.

34. *Work of the Excise staff.*—The excellent work done by Mr. Mohamed Ismail, Deputy Superintendent of Salt and Excise, Upper Sind, is worthy of special mention because of the very successful manner in which he brought to light in the face of exceptional difficulties, many important cases of illicit distillation which caused a heavy loss of revenue to Government.

35. The work of the Excise staff is on the whole satisfactory and the Deputy Superintendent of Salt and Excise, Lower Sind (Mr. J. H. Gurshani) besides rendering valuable assistance to the Collector of Hyderabad in disposing of the excise shops, ran the administration of his division smoothly throughout the year.

Mr. G. R. G. Shipp managed the account branch of my office most efficiently.

The staff of my office worked well under Messrs. Rahmatullah A. Sheikh, Head Clerk. Harikishindas R. Advani and Y. V. Gandhbir, clerks, in charge of the accounts and excise branch respectively who rendered every assistance in the efficient working of my office.

36. The following statements accompany : Appendices A, A-(*a*), C, E, F, G, Provincial statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,
Sir,
Your most obedient servant,

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

15th August 1933.

APPENDIX A.

Statement showing the Consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas, (2) Rural areas and (3) each district of the Province of Sind during the year 1932-33.

Serial No.	District.	District Head Quarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Rate per head in drams, London Proof.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi ...	1	2,63,565	30,841	5·62	3,07,317	1,758	0·27	5,70,882	32,599	2·74
2	Hyderabad ...	1	1,01,699	14,686	6·93	5,61,225	6,019	0·51	6,62,924	20,705	1·50
3	Nawabshah ...	2	21,337	2,462	5·54	4,75,275	3,764	0·38	4,96,612	6,226	0·60
4	Thar Parkar ...	1	10,178	1,181	5·57	4,57,862	2,057	0·22	4,68,040	3,238	0·33
5	Sukkur ...	2	1,26,946	5,206	1·97	4,96,878	2,591	0·25	6,23,824	7,797	0·60
6	Larkana ...	1	24,698	1,854	3·60	4,37,699	1,943	0·21	4,62,397	3,797	0·39
7	Upper Sind Frontier ...	1	15,818	1,320	4·01	2,46,627	920	0·18	2,62,445	2,240	0·41
8	Dadu ...	1	5,562	514	4·44	3,31,591	3,945	0·57	3,37,153	4,459	0·63
	Total ... 1932-33...	10	5,69,803	58,064	4·89	33,14,474	22,997	0·33	38,84,277	81,061	1·0
	Total ... 1931-32...	10	5,68,760	54,092	4·57	33,51,477	18,129	0·26	39,20,237	72,221	0·88

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1932-33.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof, 1932-33.		Actual realizations (i.e., on Spirits issued to shops.)		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	Total realizations, 1932-33.
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karachi	2,63,565	30,841	5·62	3,17,946	1,97,425	5,15,371
2	Hyderabad	1,01,699	14,686	6·93	1,54,857	81,225	2,36,082
3	Sukkur	64,964	3,723	2·75	43,707	35,674	79,381
4	Shikarpur	61,982	1,483	1·15	18,429	12,998	31,427
5	Larkana	24,698	1,854	3·60	23,837	8,700	32,537
	Total ...	5,16,908	52,587	4·88	5,58,776	3,36,022	8,94,798

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs cultivation and the intoxicating drugs produced and lodged in, issued from and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1933.

Name of Taluka in which permitted.	Cultivation				Name of the Ware-house in which the drugs were lodged.	Intoxicating drugs brought on accounts during the year.			Excess during the year.		
	of Ganja.		of Bhang.			Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Number of villages in which permitted.	Area cultivated.	Village in which permitted.	Area cultivated.							
1	2	3	4	5	6	7	8	9	10	11	12
							M. s. t.		M. s. t.	M. s. t.	M. s. t.
Sehwan ...	...	...	Deh Bubak.	38 acres and 20 (*a*) Ghuntas.	Bubak ...	...	1,405 13 40(*b*)	...	.....	5 2 40(*c*)	.....
					Karachi ...	...	.....	...	0 2 7(*c*)	.....	0 8 57 (*c*)
					Hyderabad ...	...	.....	...	.....	.....	0 0 33½(*c*)
					Sukkur ...	...	.....	...	.....	.....	0 0 64 (*c*)
Total ...	...	...	.....	38 acres and 20 Ghuntas (*a*).		...	1,405 13 40(*b*)	...	0 2 7(*c*)	5 2 40(*c*)	0 9 74½(*c*)

(*a*) This is the area sown this year ; the crop will appear in next year's return.

(*b*) This is the produce of 38 acres cultivated last year but stored during the year under report.

(*c*) This represents gain.

APPENDIX C—*contd.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 1st April 1932.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total (columns 7 to 18.)		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	13	14	15	16	17	18	19	20	21
	M. s. t.	M, s, t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	.....	959 30 28	.....	.....	.....	.....	.....	2,370 6 28	.....
Karachi ...	2 9 68	.....	2 25 60	2 0 0	.....	109 38 40	4 11 75	.....	112 32 77
Hyderabad ...	0 5 37	.....	.....	0 28 10	.....	40 29 38	0 33 37	.....	40 29 71½
Sukkur ...	0 7 57	.....	7 33 70	.....	.....	75 6 75	0 7 57	.....	83 1 49
Total ...	2 22 72	959 30 28	10 19 50	2 28 10	.....	225 34 73	5 13 9	2,370 6 28	236 24 37½

Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs removed from the Warehouse during the year.									
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
6	22	23	24	25	26	27	28	29	30	31
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Bubak ...	...	1,272 0 0 (*d*) 20 0	.....	...	21 0 0	...	10 12 20	...	313 13 0 (*e*)	.....
Karachi ...	3 15 40	.....	94 32 0	...	...	...	.....	0 14 35 (*e*)	.....	0 2 22 (*e*)
Hyderabad ...	0 23 25	.....	36 9 37	...	...	...	.....	0 0 2 (*e*)	.....	0 11 53½ (*e*)
Sukkur ...	0 2 0	.....	71 15 0	...	...	...	.....	0 0 3 (*e*)	.....	0 36 54 (*e*)
Total ...	4 0 65	1,272 0 0 (*d*) 20 0	202 16 37	...	21 0 0	...	10 12 20	0 14 40 (*e*)	313 13 0 (*e*)	1 10 49½ (*e*)

(*d*) Sent to Deputy Superintendent I/C Excise Intelligence Bureau, Karachi, for a show case.

(*e*) This includes depot loss.

APPENDIX C—*concld.*

Name of the Warehouse in which the drugs were lodged.	Balance at the Warehouse on 31st March 1933.			Warehouse rent.	Approximate selling prices per seer exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
6	32	33	34	35	36	37	38
	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.	Rs. a. p.	Rs.
Bubak	.....	753 20 68	.....	283 3 6	.....	0 8 0	.....
Karachi	0 22 0	.....	17 38 55	257 3 6	4 to 7	.....	4 to 6
Hyderabad	0 10 10	.....	4 8 61	65 13 0	.....	.....	.....
Sukkur	0 5 54	.....	10 29 75	173 12 6	.....	.....	.....
Total ...	0 37 64	753 20 68	32 37 31	780 0 6	.....	.....	.....

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1932-33.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* Columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (Columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi ...	11,72,738	1,15,200	12,87,938	11,71,237	...	11,71,237	97,349	...	19,352	81,843	12,53,080
2. Hyderabad ...	6,38,633	6,959	6,45,592	5,67,499	6,959	5,74,458	61,234	...	9,900	56,734	6,31,192
3. Nawabshah ...	2,15,897	3,783	2,19,680	1,96,538	395	1,96,933	16,758 (*a*)	...	5,989	17,602	2,14,535
4. Thar Parkar ...	1,19,244	1,521	1,20,765*	1,09,496	663	1,10,159	8,831	...	1,822	13,904	1,24,063
5. Sukkur ...	4,75,802	...	4,75,802	4,17,505	...	4,17,505	58,297	...	...	53,325	4,70,830
6. Larkana ...	1,77,943	22,893	2,00,836	1,63,264	15,030	1,78,294	14,679	...	7,863	15,703	1,93,997
7. Upper Sind Frontier ...	68,660	...	68,660	59,235	...	59,235	9,425	...	...	8,852	68,087
8. Dadu ...	57,305	3,530	60,835	41,464	1,831	43,295	15,798	...	1,742	14,528	57,823
Total ...	29,26,222	1,53,886	30,80,108	27,26,238	24,878	27,51,116	2,82,371	...	46,668	2,62,491	30,13,607

(* Rs. 47 recovered in excess).

(*a*) Collector of Dadu reports that figures under heads of " Realizable Balance " and " Advance collection " reported last year were incorrect ; mistakes could not be detected then as that being the first year of the working of the District.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1932-33.

District.	Cases detected (Abkari).															
	Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to Cocaine.			
	Illicit distillation and possession of Implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1. Karachi ...	1	1	4	14	...	20	1	...	26	23	...	50	...	...	...	...
2. Hyderabad ...	69	2	8	14	...	93	4	...	14	45	...	63	...	...	...	...
3. Nawabshah ...	1	...	2	1	...	4	1	...	7	10	...	18	...	...	...	...
4. Thar Parkar ...	6	...	1	...	...	7	...	...	8	3	...	11	...	...	...	...
5. Sukkur ...	1	...	57	5	3	66	5	...	57	8	...	70	...	...	...	...
6. Larkana ...	...	...	7	6	...	13	3	...	26	6	...	35	...	...	...	...
7. Upper Sind Frontier...	...	...	11	...	...	11	...	...	3	...	...	3	...	...	...	...
8. Dadu ...	10	...	4	...	...	14	...	...	9	4	...	13	...	...	...	...
Total ... 1932-33 ...	88	3	94	40	3	228	14	...	150	99	...	263	...	...	...	...
Total ... 1931-32 ...	54	...	94	29	...	177	6	5	183	50	...	244	...	1	...	1

APPENDIX F—*concld.*

District.	Total (Abkari).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.		
			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (Opium).			
1	18	19	20	21	22	23	24	25	26	27	28	29		
												Maunds.	Seers.	Tolas.
1. Karachi ...	70	61	...	...	4	...	1	...	3	...	8	2	39	0
2. Hyderabad ...	156	143	...	...	7	...	...	...	2	...	9	5	6	0
3. Nawabshah ...	22	18	...	...	3	...	...	...	...	...	3		.....	
4. Thar Parkar ...	18	13	...	...	49	...	...	...	1	...	50	4	26	0
5. Sukkur ...	136	97	...	...	17	...	...	...	...	...	17		.....	
6. Larkana ...	48	32	...	...	1	...	...	...	...	...	1	0	9	0
7. Upper Sind Frontier...	14	8	...	...	1	...	...	...	...	...	1		.....	
8. Dadu ...	27	21	...	...	4	...	...	...	...	...	4	0	27	0
Total ... 1932-33 ...	491	393(*a*)	...	...	86	...	1	...	6	...	93(*b*)	12	27	0
Total ... 1931-32 ...	422	339	...	...	99	...	1	...	5	...	105	9	10	0

(*a*) Of the remaining 98 cases, 24 acquitted, 40 pending, 12 compounded under section 55-A of the Bombay Abkari Act, 21 disposed off under final report and 1 referred to Jigra.

(*b*) 77 convicted, 7 acquitted, 7 pending, and 2 disposed off under final report.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1932-33.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of conviction of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
Karachi	.....	15	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ...	.....	.....	.....	.....
Dadu	.....	.....	.....	.....
Total ... 1932-33 ...	.....	15	.....	.....
1931-32 ...	.....	11	.....	.....

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of Wholesale Vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1932-33.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade.			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.				
	Number of licenses.	Spirits and fermented liquors sold thereunder.								Number of licenses.	Quantity of spirit sold thereunder.		Number of licenses.	To other licensed vendors.		To the public.	
		To other licensed vendors.				To the public.					To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.
		Imported.			Beer made in India.	Imported.			Beer made in India.								
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.
Karachi ...	16	18,034	70,306	364,594	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dadu ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	16	18,034	70,306	364,594	...	...	...	...	...	...	...	...	...	...	...	...	...

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

Statistics of Retail Vend and Consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1932-33.

Name of District.	Foreign spirits and fermented liquors.											
	Sold under shop licences.								Sold under hotel or dak bungalow licences.			
	On fixed fees.				On fees determined by auction.				Number of licences.	Sales thereunder:		
	Number of licences.	Sales thereunder.			Number of licences.	Sales thereunder.				Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Karachi ...	50 (a)	2,988	13,130	109,460	10	86	2,258	37,874	11	184	914	18,028
2. Hyderabad ...	12 (b)	317	5,103	18,441	4 (c)	8	622	12,162	1	4	116	2,954
3. Nawabshah ...	2	19	274	710	...	...	...	...	...	...	...	...
4. Thar Parkar ...	2	40	457	751	...	...	...	...	...	...	...	...
5. Sukkur ...	11 (d)	328	2,330	9,079	4	...	...	10,522	...	...	...	...
6. Larkana ...	1	76	316	1,196	...	...	...	...	...	...	...	...
7. Upper Sind Frontier...	1	4	133	368	1	...	...	380	...	...	...	...
8. Dadu ...	4 (e)	34	186	1,390	1	...	...	937	...	...	...	...
Total ...	83	3,806	21,929	141,395	20	94	2,880	61,875	12	188	1,030	20,982

(a) Includes 19 foreign liquor "off", 6 restricted "off", 1 refreshment room, 3 theatre bars, 15 clubs and 6 canteens.
(b) Includes 5 foreign liquor "off", 4 canteens and 3 clubs.
(c) Includes 3 foreign liquor "On" and 1 malt shop.
(d) Includes 5 foreign liquor "off" and 6 clubs.

PROVINCIAL STATEMENT B—*contd.*

Name of District.	Foreign spirits and fermented liquors—*contd.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
		Sales thereunder.				Quantity sold.							
	Number of licences.	Wines.	Spirits.	Beer.	Number of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1. Karachi ...	2	4	18	360	...	.....	...	...	...	...	.....	...	...
2. Hyderabad ...	2	5	21	341	...	.....	...	...	...	...	.....	...	...
3. Nawabshah...	1	1	13	226	...	.....	...	...	...	...	.....	...	...
4. Thar Parkar .	...	...	...	...	...	.....	...	...	...	...	.....	...	...
5. Sukkur ...	3	3	30	304	...	.....	...	...	...	...	.....	...	...
6. Larkana ...	...	...	...	...	...	.....	...	...	...	...	.....	...	...
7. Upper Sind Frontier.	...	...	..	...	...	.....	...	...	...	...	.....	...	...
8. Dadu ...	2	1	20	170	...	.....	...	...	...	...	.....	...	...
Total ...	10	14	102	1,401	...	.....	...	...	...	...	.....	...	...

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U.P. Spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1932-33.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U.P. liquor.		Consumption.			
				1931-32.		1932-33.	
				25° U.P.	40° U.P.	25° U.P.	40° U.P.
1	2	3		4	5	6	7
		1931-32.	1932-33.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi ...	4	4	25,158	20,756	24,404	23,827
2	Hyderabad ...	...	...	19,966	1,117	26,348	1,573
3	Nawabshah ...	...	...	6,817	547	7,950	438
4	Thar Parkar ...	...	...	3,398	314	4,041	345
5	Sukkur ...	...	...	9,506	2,018	9,280	1,395
6	Larkana ...	...	...	3,930	383	4,785	346
7	Upper Sind Frontier.	...	...	3,285	...	2,924	78
8	Dadu ...	...	...	3,946	223	5,826	148
	Total ...	4	4	76,006	25,358	85,558	28,150

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

BOMBAY REVENUE DEPARTMENT.

IMPERIAL RETUEN I—REVENUE FOR 1932-33.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	Tari-free tax receipts.	Other receipts tari from (license fees, etc.).	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	3,46,182	...	2,97,682	6,43,864	...	6,43,864	...	8,759	.....	8,759
Hyderabad	2,19,183	...	1,00,027	3,19,210	...	3,19,210	...	1,088	.....	1,088
Nawabshah	65,785	...	23,966	89,751	...	89,751	...	...	.....	...
Thar Parkar	32,209	...	9,085	41,294	...	41,294	...	...	.....	...
Sukkur	86,555	...	69,019	1,55,574	...	1,55,574	...	1,800	.....	1,800
Larkana	41,610	...	23,509	65,119	...	65,119	...	...	.....	...
Upper Sind Frontier	25,428	...	12,775	38,203	...	38,203	...	...	.....	...
Dadu	46,541	...	17,768	64,309	...	64,309	...	200	.....	200
Total ...	8,63,493	...	5,53,831	14,17,324	...	14,17,324	...	11,847	.....	11,847
Total of previous year ...	9,94,090	...	3,75,075	13,69,165	...	13,69,165	...	7,162	.....	7,162

* Includes duty on Pachwai.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from Commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	108	5,929	6,037	1,901	3,51,211	3,53,112	10,11,772	.....	...	...	...	...
Hyderabad	...	6,565	6,565	...	29,320	29,320	3,56,183	.....	...	...	195	195
Nawabshah	...	...	...	...	1,090	1,090	90,841	.....	...	...	26	26
Thar Parkar	...	...	...	...	1,382	1,382	42,676	.....	...	...	13	13
Sukkur	447	13,175	13,622	...	15,020	15,020	1,86,016	.....	...	...	107	107
Larkana	...	...	...	...	1,309	1,309	66,428	.....	...	...	84	84
Upper Sind Frontier ...	...	701	701	...	472	472	39,376	.....	...	...	17	17
Dadu ...	...	751	751	...	1,314	1,314	66,574	.....	...	...	...	...
Total ...	555	27,121	27,676	1,901	4,01,118	4,03,019	18,59,866	.....	...	...	442	442
Total of previous year ...	65	23,407	23,472	4,887	4,09,871	4,14,758	18,14,557	.....	...	...	556	556

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Sale proceeds of Excise opium.		Opium.				Hemp Drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than Excise opium.	License fees for the sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	10,044	22,160	...	49,162	.....	81,366	...	2,720	...	44,905
Hyderabad	12,919	28,839	...	44,425	.....	86,183	...	606	...	47,274
Nawabshah	7,015	15,956	...	14,360	.....	37,331	...	69	...	29,456
Thar Parkar	10,886	24,440	...	16,283	.....	51,609	...	5	...	14,742
Sukkur	17,746	39,021	...	41,653	.....	98,420	...	803	...	31,440
Larkhana	7,492	16,500	...	18,632	.....	42,624	...	...	...	21,050
Upper Sind Frontier	1,607	3,457	...	6,506	.....	11,570	...	3	...	5,150
Dadu	4,595	10,409	...	13,521	.....	28,525	...	10	...	10,969
Total ...	72,304	1,60,782	...	2,04,542	.....	4,37,628	...	4,216	...	2,04,986
Total of previous year ...	68,019	1,85,267	...	2,14,105	.....	4,67,391	...	12,065	...	1,56,263

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp Drugs—*contd.*									
	Sale proceeds—*contd.*		License fees, wholesale and retail from							
	Bhang.									
	Cost price.	Duty.	Ganja.	Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.	License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	3,901		72,216		.....	...	1,23,742	...	665
Hyderabad	...	27,957		75,652		.....	...	1,51,489	...	256
Nawabshah ...	...	2,130		26,097		.....	...	57,752	...	229
Thar Parkar	...	.....		14,482		.....	...	29,229	...	10
Sukkur	...	37,810		1,01,740		.....	...	1,71,793	...	164
Larkana	...	20,200		36,549		.....	...	77,799	...	7
Upper Sind Frontier ...	...	2,800		14,059		.....	...	22,012	...	5
Dadu	...	5,325		26,030		...	...	42,334	...	8
Total ...	...	1,00,123		3,66,825		.....	...	6,76,150	...	1,344
Total of previous year ...	...	1,32,285		2,94,569		.....	...	5,95,182	...	1,413

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District.	Government Commercial undertakings to which chapter 2 of the Account Code applies.			Miscellaneous.*	Grand total of columns 2 to 47.	Deduct from column 48.		Total net excise revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	...	4,173	12,21,718	1,02,092	82,569	10,37,057
Hyderabad	...	...	...	997	5,95,303	13	24,250	5,71,040
Nawabshah	...	...	...	355	1,86,534	113	7,159	1,79,262
Thar Parkar	...	...	...	536	1,24,073	.....	24,140	99,933
Sukkur	...	...	...	635	4,57,135	288	21,705	4,35,142
Larkana	...	...	...	144	1,87,080	.....	9,166	1,77,920
Upper Sind Frontier	...	...	...	171	73,151	328	6,037	66,791
Dadu	...	...	...	464	1,37,905	1,184	13,956	1,22,765
				7,475	29,82,905	1,04,013	1,88,982 (*a*)71,652 (*b*)226	26,89,910 (*a*)71,652 (*b*)226
				(*c*)1,32,569	(*c*)1,32,569	.....	2,60,860	26,18,032 (*c*)1,32,569
Total ...	...	...	...	1,40,044	31,15,474	1,04,013	2,60,860 (*d*) 24,920	27,50,601
Total of previous year ...	...	...	...	1,14,549	29,93,648	2,37,528	2,79,278 (*d*) 24,920	24,76,842

* Includes duty on Unfermented Tari.

(*a*) Cost of opium supplied to Excise Department.

(*b*) One-fourth portion of pay and allowance paid to Superintendent of Salt Revenue in Sind from Salt grant.

(*c*) Gain on sale proceeds of Liquor.

(*d*) Contribution to District Local Board (G.R., R.D., No. 4042-C/24, dated 12th February 1926).

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

Name of District.	Pay of Officers and Establishment.	Allowances other than rewards.	Supplies and services other than rewards.		
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.
			Salt.	Excise.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	78,487	17,439	7,712	137	5,062
Hyderabad	19,014	7,828	...	...	13
Nawabshah	5,807	3,147	...	...	.....
Thar Parkar	21,113	8,926	228	50	793
Sukkur	20,519	7,029	98	6	195
Larkana	7,533	3,789	...	...	.....
Upper Sind Frontier ...	5,102	2,749	...	...	.....
Dadu	9,935	4,042	...	1,476	488
Total of the year 1932-33 ...	1,67,510	54,949	8,038	1,669	6,551
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	1,25,633 226 1,25,859	41,212	...	1,669	4,913
Total of the year 1931-32 ...	1,78,463	58,495	6,069	4,601	6,336
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	1,33,847	43,871	...	4,601	4,752

II—Expenditure for 1932-33.

Contingencies and special charges other than rewards.			Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.
Salt Manufacture.	Combined Salt and Excise Department.	Conveyance of Opium.			
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	8,397	79	419		.....
.....	662	1,362	3,001		.....
.....	.....	41	537		.....
.....	689	68	508	71,652	.....
.....	568	94	495		.....
.....	7	57	817		.....
.....	76	.....	122		.....
.....	1,185	22	960		.....
48	11,584	1,723	6,859	71,652	.....
.....	8,688	1,723	5,144	71,652	.....
11,473	10,792	1,805	4,934	78,607	.....
.....	8,094	1,805	3,701	78,607	.....

Name of District.	Cost of Charas purchased.	Cost of Bhang purchased.	Assignments and Compensation paid to Indian States in respect of their Akbari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise Revenue.
1	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
Karachi	...	...	.....	.....
Hyderabad	...	...	.....	.....
Nawabshah	...	...	.....	24,920
Thar Parkar	...	...	.....	.....
Sukkur	...	...	.....	.....
Larkana	...	...	.....	.....
Upper Sind Frontier ...	...	...	.....	.....
Dadu	...	...	.....	.....
Total of the year 1932-33 ...	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	...	...	.....	24,920
Total of the year 1931-32 ...	...	...	.....	24,920
Three-fourth portion of the combined expenditure chargeable to VI-Excise.	...	...	.....	24,920

(a) Exclusive of the amount

II—EXPENDITURE FOR 1932-33—*contd.*

compensations.		Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges.	
Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on	Combined Salt and Excise.	Debitable to 6, Excise.
17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	1,17,780	82,569
.....	.....	.....	.....	31,880	24,250
.....	.....	.....	.....	9,532	7,159
.....	.....	.....	.....	32,375	24,140
.....	.....	.....	.....	29,004	21,705
.....	.....	.....	.....	12,203	9,166
.....	.....	.....	.....	8,049	6,037
.....	.....	.....	.....	18,108	13,956
.....	.....	.....	.....	2,58,931	1,88,982
			Add cost price of opium as shown in column '11.'		71,652
			Add 1/4 portion of pay and allowance paid to Supdt. Salt Rev., Sind, from Salt grant from 1st Nov 1932 to 31st March 1933, G. R., R. D., No. 7262/28, dated 12th October 1932.		226
.....	.....	.....	.....	.....	2,60,860 (a)
.....	.....	.....	.....	2,82,968	2,00,671
.....	.....	.....	.....	.....	2,79,278

shown in column 16.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—Shops and Licenses

Division and District.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of							Number of tappers licences.	Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, etc.) (Ordinary licences).	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	16	8	...	...	1	...	...	26	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	2	...	...	1	...	...	16	...	...	1	...	...	...
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...
Thar Parkar	...	...	...	...	...	...	3	...	...	...	...	...	13	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	...	...	20	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	6	...	...	2	...	...	8	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	1	...	...	...	...	...	6	...	...	...	...	...	...
Dadu	...	1	...	...	...	...	...	...	...	...	...	...	9	...	...	1	...	...	...
Total ...	...	1	...	...	...	16	20	...	...	9	...	...	109	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	18	28	...	...	11	...	...	102	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Division and District.	Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, Dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists' permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karachi	...	10	25	30	6	2	223	...	20	35	15	16	6	16	21	27	...	30
Hyderabad	1	3	5	4	4	2	2	...	4	21	31	33	7	33	4	4	...	5
Nawabshah	...	...	2	.....	...	1	...	...	...	9	27	20	7	30	...	...	...	...
Thar Parkar	...	...	2	1	...	...	...	...	...	4	36	18	4	18	...	...	...	4
Sukkur	4	...	5	6	...	3	...	...	5	18	32	45	7	45	12	7	...	20
Larkana	...	...	1	.....	...	...	...	...	...	9	14	28	4	28	1	1	...	3
Upper Sind Frontier ...	1	...	1	.....	...	...	...	...	...	4	6	10	2	10	...	...	...	1
Dadu	1	...	3	1	...	2	...	...	...	4	18	25	5	25	...	...	...	...
Total ...	7	13	44	42	10	10	225	...	29	104	179	195	42	205	38	39	...	63
Total of previous year ...	7	13	43	42	11	9	197	...	30	107	169	194	15	204	37	37	...	65

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of 15° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Cost price per London Proof Gallon.	Retail price per London Proof Gallon.	Foreign liquors. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
Karachi ...	23,652	23,520	...	31,851	Per Imperial gallon Rs. a. p. 25° U. P. 8 0 0 40° U. P. 6 4 0	Rs. a. p. Strong plain ... 3 5 4 Weak plain ... 2 11 4 Strong flavoured . 3 8 0 Weak flavoured ... 2 14 8 Extra superior flavoured 25° U.P. 4 2 8 Extra superior flavoured 40° U.P. 3 13 8	No fixed selling prices have been prescribed.	12,192	3,262	1,65,024	48	698
Hyderabad ...	25,964	1,517	...	20,383				4,385	334	33,775	11	123
Nawabshah ...	7,249	374	...	5,661				215	20	785	...	151
Thar Parkar ...	3,711	313	...	2,971				339	40	751	4	...
Sukkur ...	8,970	1,379	559	8,030				1,770	331	19,797	...	108
Larkana ...	3,511	...	1,653	4,038				237	76	1,196	...	...
Upper Sind Frontier.	3,109	89	...	2,385				100	4	748	...	...
Dadu ...	5,356	157	...	4,111				155	35	2,497	...	...
Total ...	81,522	27,349	2,212	79,430				19,393	4,102	2,24,573	63	1,080
Total of previous year.	77,556	25,615	....	73,536				21,010	4,735	2,58,668	59	1,729

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*contd.*

Name of District.	Commercial Spirits.			Opium and other Drugs.										
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Retail sales, in seers of other opium (e.g., Punjab grown, Punjab Hill States, Malwa).	Wholesale price of opium to retail vendors per seer.		Average retail price of opium, per seer.	Sales of morphia in lbs., oz. and grs.	Charas.		
						Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.
1	14	15	16	17	18	19	20	21	22	23	24	25
						Rs. a. p.	Rs. a. p.		Lbs. ozs. grs.			
Karachi ...	32	16,699	314	547 *496*	.....				1 0 284	1,589	...	
Hyderabad ...	3	5,705	33	696 *727*	.....				0 9 33	1,913	...	
Nawabshah ...	...	813	...	384 *369*	.....				.....	1,172	...	
Thar Parkar ...	...	538	...	592 *568*	.....				.....	582	...	
Sukkur ...	6	5,856	19	946 *952*	.....	18 6 0	41 14 0	No fixed selling prices have been prescribed (*vide* G. M. No. 4042-C/24 dated 27th August 1927).	2 4 208	1,166	...	Rs. 25.
Larkana ...	...	859	...	400 *407*	.....				0 0 220	643	...	
Upper Sind Frontier...	...	278	...	86 *76*	.....				.....	193	...	
Dadu ...	...	125	...	250 *253*	.....				.....	627	...	
Total ...	41	30,875	366	3,901 *3,848*	.....	...	...	.....	4 2 265	7,885	...	...
Total of previous year.	70	27,540	302	4,219 *4,108*	.....	...	...	.....	9 1 423	6,884	...	...

In column 15 retail sales are shown.

Note—Figures in italics in column 17 represent retail sales.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*concld.*

Name of District.	Opium and other Drugs—*contd.*									
	Charas—*contd.*	Ganja.				Bhang.				
	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales of cocaine in
1	26	27	28	29	30	31	32	33	34	35
										Lbs. ozs. grs.
Karachi ...	Rs. 65	112	...	Rs. 20	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	1,717	...	Rs. 2	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1927).	1 3 20
Hyderabad ...		16	...			10,185	...			2 0 397
Nawabshah ...		4	...			6,534	...			.....
Thar Parkar ...		9	...			1,502	...			.....
Sukkur ...		27	...			17,590	...			0 8 75
Larkana ...		1	...			8,652	...			.....
Upper Sind Frontier...		1	...			1,326	...			0 0 22
Dadu ...		1	...			4,475	...			.....
Total ...	.....	171	...	...		51,981	...	...		4 0 34
Total of previous year.	.....	177	...	...		60,591	...	...		6 9 299

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different provinces (a) on payment

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
									Seers.
Charas ...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...
Cocaine ...	...	...	...	...	...	...	...	...	...
Morphia ...	...	...	...	...	...	...	...	...	...

RETURN IV-A.

descriptions from and to other British Indian
of duty and (b) in bond

Exports.

Duty-paid.						In bond.		
To—		To—		Total.				
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	To—	To—	Total.
11	12	13	14	15	16	17	18	19
M. s. t.								
Punjab. 225 34 73	...	...	...	...	...	...	...	...
	...	...	...	...	...	British Baluchistan. ...	...	21 0 0 ...
Punjab Grs. 2,694	Baluchistan. Grs. 4,560	...	Other Provinces. Grs. 1,804	Total Grs. 9,058	...	...	...	...
Punjab Grs. 6,159	218¾	...	1,642¼	7,840	...	...	...	...

Description of excisable articles.	Imports.								
	Duty-paid.						In bond.		
	From—		From—		Total.				
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From—	From—	Total.
1	2	3	4	5	6	7	8	9	10
	Beer Gls.	Wines Gls.	Spirits Gls.						
Indian made, foreign liquors—									
Rawalpindi ...	2,254	...	...	...	...	...	...	...	...
Quetta ...	...	...	50	...	...	...	...	...	...
European Manufactured foreign liquors—									
Punjab ...	...	...	...	...	...	...	...	...	...
British Baluchistan.	...	...	...	...	...	...	...	...	...
United Provinces ...	...	...	...	...	...	...	...	...	...
N. W. F. Provinces.	...	...	...	...	...	...	...	...	...
Bengal ...	...	...	...	...	...	...	...	...	...
Rajputana ...	...	...	...	...	...	...	...	...	...
Madras ...	...	...	...	...	...	...	...	...	...
Kashmir ...	...	...	...	...	...	...	...	...	...
Persian Gulf ...	...	...	...	...	...	...	...	...	...
Total ...	2,254	...	50	...	...	...	...	...	...

RETURN IV-A—*concld.*

Exports.								
Duty-paid.						In bond.		
To—		To—		Total.		To—	To—	Total.
Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
11	12	13	14	15	16	17	18	19
Beer gals.	Wines gals.	Spirit. gals.				Beer gals.	Wines gallons.	Spirits gallons.
.....	...	...	...	...	...	...	...	...
.....	...	...	...	...	...	...	...	...
55,246	5,816	19,050	...	...	...	...	...	...
58,102	1,448	5,374	...	...	...	...	...	...
8,674	1,892	5,378	...	...	...	...	...	...
20,846	1,720	4,864	...	...	...	...	...	...
.....	32	50	...	...	...	...	...	...
4,292	524	2,468	...	...	...	...	...	...
.....	6	...	...	...	...	...	...	...
1,888	610	1,778	...	...	...	...	...	...
96	42	774	...	...	...	...	...	...
149,148	12,090	39,736	...	...	...	...	...	...

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V.

Division and District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.									
							Country spirit.		Opium.		Ganja.		Charas.		Bhang.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.								
1	2	3		4	5		6	7	8		9		10		11	
		Urban	Rural		Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
Karachi ...	...	75	8,531	...	273	298	...	4·41	947·89	8·33	1,421·83	9·38	1,066·38	18·75	4,265·5	9·38	1,066·38
Hyderabad ...	...	17·43	4,625·57	...	102	561	...	1·45	1,156·39	1·58	231·28	1·45	220·27	4·36	1,541·86	1·45	220·27
Nawabshah ...	...	1·50	3,888·50	...	36	461	...	0·30	648·08	0·30	176·75	0·30	259·23	0·38	1,296·17	0·30	155·54
Thar Parkar ...	...	1	13,636	...	14	454	...	0·50	1,239·64	0·50	401·06	0·50	852·25	0·50	6,818	0·50	852·25
Sukkur ...	...	11	5,599	...	127	497	...	1·0	622·11	0·79	311·06	0·61	207·37	3·67	1,399·75	0·61	207·37
Larkana ...	...	14	2,566·7	...	41	421	...	3·50	641·68	3·50	256·67	2·80	111·60	7·0	1,283·35	2·80	111·60
Upper Sind Frontier. ...	...	3·3	2,105	...	16	247	...	1·65	526·25	3·30	421	3·30	233·89	3·30	2,105	3·30	233·89
Dadu ...	...	12·19	4,842·76	...	16	321	...	4·06	807·13	4·06	322·85	4·06	220·13	4·06	2,421·38	4·06	220·13
Total ...	...	135·42	45,794·53	...	625	3,260	...	2·42	864·05	2·76	352·27	2·51	324·78	5·89	2,410·24	2·51	303·28
Total of previous year.	...	135·15	45,793·90	...	620	3,300	...	2·46	974·33	2·76	381·62	2·50	327·10	9·65	45,793·90	2·50	305·29

IMPERIAL RETURN V—*contd.*

Division and District.	Number of shops per 10,000 of population.										Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Country spirit.			Opium.		Ganja.		Charas.		Bhang.					
	Out-still area.	Distillery area.									Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
1	12	13		14		15		16		17		18	19	20	21	22
		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural					
Karachi ...	...	0·62	0·30	0·33	0·20	0·29	0·27	0·15	0·07	0·29	0·27	5·71	0·09	0·02	0·28	0·30
Hyderabad ...	...	1·18	0·07	1·08	0·36	1·18	0·37	0·39	0·05	1·18	0·37	3·12	0·11	0·002	0·29	1·54
Nawabshah ...	...	1·39	0·13	1·39	0·48	1·39	0·33	1·11	0·07	1·39	0·54	1·25	0·07	0·0008	0·24	1·31
Thar Parkar ...	...	1·43	0·24	1·43	0·75	1·43	0·35	1·43	0·04	1·43	0·35	0·69	0·12	0·002	0·12	0·32
Sukkur ...	...	0·87	0·18	1·10	0·36	1·42	0·54	0·24	0·08	1·42	0·54	1·25	0·15	0·004	0·19	2·82
Larkana ...	...	0·98	0·1	0·98	0·24	1·22	0·55	0·49	0·05	1·22	0·55	0·82	0·09	0·0002	0·14	1·87
Upper Sind Frontier.	...	1·25	0·16	0·63	0·20	0·63	0·36	0·63	0·04	0·63	0·36	0·85	0·03	0·0004	0·07	0·50
Dadu ...	...	1·88	0·19	1·88	0·47	1·88	0·69	1·88	0·06	1·88	0·69	1·32	0·08	0·0003	0·19	1·33
Total ...	...	0·90	0·16	0·78	0·40	0·86	0·43	0·37	0·06	0·86	0·45	2·09	0·10	0·004	0·20	1·34
Total of previous year.	...	0·89	0·14	0·79	0·36	0·87	0·42	0·23	0·003	0·87	0·45	1·84	0·10	0·005	0·18	1·55

IMPERIAL RETURN V—*concld.*

Division and District.	Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (Distillery area).			Opium.			Hemp drugs.									
							Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
											(a)					
Karachi ...	10·87	9·13	20·0	40·51	99·12	139·63				15·07	21·13	36·20				2·14
Hyderabad ...	10·75	4·83	15·58	41·44	61·11	102·55				6·26	6·25	12·51				0·90
Nawabshah ...	11·62	3·85	15·47	41·55	38·92	80·47				4·11	3·38	7·49				0·38
Thar Parkar ...	10·84	2·81	13·65	41·28	28·67	69·95				7·05	6·92	13·97				0·27
Sukkur ...	10·78	8·85	19·63	41·25	43·75	85·0				3·73	5·42	9·15				0·78
Larkana ...	10·30	6·19	16·49	41·25	45·78	87·03				4·44	3·93	8·37				0·41
Upper Sind Frontier...	10·66	5·70	16·36	40·20	85·61	125·81				5·23	9·25	14·48				0·23
Dadu ...	11·32	3·98	15·30	41·64	53·44	98·08				3·19	5·10	8·29				0·41
Total ...	10·87	6·83	17·70	41·22	53·16	94·38				5·15	6·11	11·26				0·80
Total of previous year.	13·52	5·19	18·71	43·31	52·12	96·03				4·44	4·35	8·79				·74

(a) As Ganja, Charas and Bhang shops are sold combined, no separate Vend fee under each head is available.

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

No. E.-3879.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 15th September 1933.

Subject: Excise Administration Report for the year 1932–33.

MEMORANDUM

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise in Sind, on the administration of the Sind Excise Department for the year 1932–33.

2. There was on the whole an increase in the consumption of country spirit which rose from 72,000 proof gallons to 81,000 proof gallons. An increase is noticeable in the Karachi, Hyderabad, Nawabshah, Thar Parkar, Larkana and Dadu Districts, which is attributed mainly to the diversion of consumption from foreign liquor to country liquor owing to the exorbitant price of the former and competition amongst the town and mofussil shops and partly to the replacement of illicit by licit spirit as a result of unceasing and effective vigilance of the excise staff in suppressing illicit distillation.

Country spirit.

The Sukkur and Upper Sind Frontier Districts are responsible for a decrease of 543 and 224 proof gallons respectively. This decrease is due to the smuggling of liquor from Khairpur and Kelat States respectively. The opening of the Barrage Bridge has further facilitated smuggling from the Khairpur State.

3. There was a decrease of 57,000 gallons in the imports by sea of fermented liquors and non-potable spirits and an increase of 17,000 gallons in wines, liqueurs and potable spirits. The decrease in the imports of fermented liquor is due to heavy increase of duty and to the general trade depression. The decrease in non-potable spirits is accounted for by the establishment of distilleries in the Punjab and the United Provinces which used to obtain their supplies from Karachi hitherto.

Foreign liquor.

The consumption in the Province too fell this year both under fermented liquors and potable spirits by 34,000 and 1,600 gallons respectively, the same factors as in the case of imports being responsible for the decrease.

4. The consumption of intoxicating drugs during the year under report and the previous two years compares as under :—

Intoxicating Drugs.

Year.	Bhang.	Charas.	Ganja.
1930-31 ..	66,000	7,200	300
1931-32 ..	60,600	6,900	175
1932-33 ..	52,000	7,900	170

The decrease of 8,600 seers in the consumption of bhang is due to poor economic conditions, depression in trade and smuggling of cheaper contraband bhang from Kelat and Khairpur States in the Upper Sind Districts.

The increase of 1,000 seers of charas is due to the opening of 27 additional shops.

Toddy.

5. The consumption of toddy rose from 21,000 gallons in the previous year to 23,600 during the year under report. The increase is due to the fact that toddy on account of its low selling price is gaining in popularity particularly among the middle and labouring classes who are the chief consumers of this beverage.

Opium.

6. The consumption of opium which has shown a steady decrease for the last four years again decreased this year by 260 seers. This is attributed to the gradual giving up of the opium habit on account of high prices and better knowledge of the deleterious effects of the drug generally.

Financial.

7. The gross revenue of the department collected in the Province amounted to Rs. 31,15,000 as against Rs. 29,94,000 in the preceding year. The net revenue after deducting the total expenditure debitable to 6, Excise amounted to Rs. 27,50,000 thereby showing an increase of Rs. 2,73,000 which was due to the following causes :—

(1) increased realizations from license fees of country liquor,

(2) cut-throat bids at toddy auctions,

(3) increased duty owing to increased issues of charas from the warehouse to the licensees and to the raising of duty on charas from Rs. 20 to Rs. 25 per seer.

(4) increased vend fees due to keen competition at the auctions.

(5) large receipts from "gain on sale" proceeds of country spirit.

Excise Crime.

8. There has been a further increase in the number of crimes detected as will be apparent from the subjoined statement :—

Year.	Offences detected.				
	Liquor.	Intoxicating Drugs.	Cocaine.	Opium.	Total.
1930-31	75	234	4	72	385
1931-32	177	244	1	105	527
1932-33	228	263	..	93	584

The increase in the total number of cases is accounted for by the increase of illicit distillation of liquor in the Districts of Hyderabad,

Thar Parkar and Dadu and the smuggling of excisable articles in smaller quantities from Khairpur States in Sukkur and Rohri; charas and bhang from the Punjab and Kelat respectively in the Upper Sind Districts and opium from Jessalmer States in the Desert Division.

General.

9. Mr. J. H. Gursahani held charge for a fortnight, Mr. G. R. G. Ship for 5½ months and Mr. H. M. Kirkwood for the remaining six months. The department continued to be worked efficiently.

R. E. GIBSON,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department, Bombay.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/7146.

Bombay Castle, 15th June 1934.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind, for the year 1932–33 submitted by the Commissioner of Excise and the Commissioner in Sind.

RESOLUTION.—In the Presidency proper the consumption of country spirit amounted to 10,39,065 proof gallons, showing a slight increase of 3,379 proof gallons or about 1/3 per cent. as compared with that of the year 1931–32. It was everywhere below the ration, being about 59 per cent. of it. The consumption in Sind rose from 72,000 to 81,000 proof gallons, an increase of about 12½ per cent. The rise in consumption both in the Presidency proper and Sind was due to conditions enabling licensees to carry on their business in security and also to such factors as diversion of custom from foreign to country liquor, and reduced selling rates due to competition. The increase in Sind also was largely attributable to replacement of illicit by licit spirit. Naturally suppression of illicit distillation played a large part in obtaining this result and in this respect it is gratifying to note that the well-maintained efforts of the Excise staff were so successful. From the foregoing it is clear that there is nothing in the increased consumption to connote increased addiction to drink among the population of the Presidency. In fact the total increase in the Presidency proper was negligible, cases of districts showing an increase being more than counterbalanced by districts showing a substantial decrease.

2. In the Presidency proper the number of shops open for retail vend of country spirit was 1,651 against 1,619 in 1931–32. The 33 additional shops were opened on the recommendations of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of customers and to combat illicit distillation and one shop was closed. For like reasons the number of shops in Sind was increased by 7. The normal method of disposal of shops was by auction. The strength at which country spirit was allowed to be sold remained the same.

3. The rationing system was continued with the district as the unit, the total ration for each district being fixed at the same figure as for 1931–32, and allotted to the shops in the beginning of the year.

4. The revenue from country spirit in the Presidency proper was Rs. 1,70,70,940 (Rs. 1,05,35,291 still-head duty and Rs. 65,35,649 license fee) against Rs. 1,72,20,000 (Rs. 1,07,17,000 still-head duty and Rs. 65,03,000 license fee) in 1931–32. The decrease was due to fall in the still-head duty receipts due to a heavy decline in the issue of country spirit in the Town and Island of Bombay and in the Poona and Thana districts. In Sind the receipts from still-head duty and license fee amounted to Rs. 8,63,000 and Rs. 5,54,000 respectively, against Rs. 9,94,000, and Rs. 3,75,000 in 1931–32.

5. The consumption of toddy in the Presidency proper increased from 97,59,000 to 1,19,92,000 gallons and in Sind from 21,000 to 23,600 gallons. The increase in the Presidency proper is shared by all districts and the increase itself is paradoxical following as it does a decrease in the number of trees tapped. One possible explanation is that the licensees tapped their trees to their utmost capacity, while again the yield of toddy may have been greater than in preceding year; while it is possible also that adulteration has increased. Looking to the decrease in the number of trees tapped it would not be safe to conclude that the consumption of genuine toddy has increased. The actual decrease in the number of trees licensed for tapping in the Presidency proper was 3,808, the main decrease being in Panch Mahals, Thana and Dharwar. This was due in Panch Mahals to withdrawal of concession of free tapping of trees for domestic consumption; in Thana to tapping for fewer trees for supply of toddy to Bombay and in Dharwar to the yield of toddy being better than in the previous year. The number of shops remained stationary while the tree-booth licenses increased by 109; 95 new booths being opened in the Surat District and one in West Khandesh, while in Broach District 10, and in Sholapur 3 old booths were re-opened. Domestic consumption licenses decreased by 4,456, the decrease being mostly the consequence of resolutions against the drinking of toddy passed as a protest against the imposition of tree-tax of annas 4 per tree with effect from 1st August 1932. The increased consumption of toddy in Sind is due to its gaining in popularity on account of its low selling price particularly among the middle and lower classes who are the chief consumers of this drink. The shop and booth licenses in both the Presidency proper and Sind were disposed of by auction. In the Presidency proper the receipts from tree-tax rose from Rs. 17,38,766 in 1931–32 to Rs. 19,11,611, and those from license fees rose from Rs. 26,24,932 to Rs. 32,88,181. The increase in tree-tax receipts was due to part of tree-tax revenue for 1931–32 being collected in the year under report, and to an increase in the number of trees tapped in higher duty areas, while the increase from license fees was due to keen competition in the auctions.

6. The consumption of foreign liquors in the Presidency proper in the year under report showed a still further decrease as against the previous year (except in the case of denatured spirits), the decrease being 11,900 gallons in respect of fermented liquors, 2,000 in respect of wines and 18,000 in the case of potable spirits. The increase in respect of denatured spirits was of 21,500 gallons.

In Sind the position was the same as in the Presidency proper a decrease except in the case of denatured spirits.

As in the previous year enhanced rates of both Excise and Customs duties, combined with trade depression must be held responsible for this decrease in the consumption while the increase in respect of denatured spirits is found to be due mainly to increased use of denatured spirits in arts and industries and for lighting purposes. The revenue from foreign liquor showed a corresponding decrease from Rs. 28,42,000 to Rs. 26,55,400 in the case of the Presidency proper and from Rs. 4,39,000 to Rs. 4,31,000 in the case of Sind.

7. Cultivation of hemp for ganja was recommenced this year but was restricted to 3 villages in the Ahmednagar District. Only 146 acres in all were cultivated, as against 300 acres in the last year in which cultivation had been allowed, *viz.*, 1930–31. Consumption of ganja increased from 19,000 seers in 1931–32 to 22,000 seers in the year under report. The increase was largely due to reduction of duty from Rs. 35 to Rs. 30 per seer. The consumption of bhang in the Presidency proper remained practically the same as in 1931–32, being less actually by some 462 seers. One noteworthy point here is the decrease of consumption in Bombay on account of Gujaratis, who are the chief consumers of bhang, leaving Bombay owing to communal disturbances. Consumption of charas in the Presidency proper dropped from 5,543 to 4,702 seers. This was most apparent in Bombay and was due to high selling prices and communal disturbances. The consumption of ganja in Sind was practically the same as in 1931–32, there being a decrease of 6 seers only. The consumption of bhang in Sind fell from 61,000 to 52,000 seers ; the decrease being due to poor economic conditions and to smuggling of cheaper contraband bhang from Kelat and Khairpur States in Upper Sind Districts. Owing to the opening of 27 additional shops the sale of charas in Sind rose from 6,884 to 7,885 seers. The total revenue realised in the Presidency proper in the year under report was Rs. 17,19,400 against Rs. 16,94,000 in 1931–32 and that in Sind was Rs. 6,76,000 against Rs. 5,95,000. In the Presidency proper it is found that reduction of duty on ganja has, in spite of a large reduction in consumption of bhang and charas, produced an increase of the vend fees and total revenue from hemp drugs. This goes to show that when heavy taxation on excisable articles is reduced to a reasonable extent loss of excise revenue need not necessarily be involved and an increase may even be produced.

8. The consumption of opium in the Presidency proper (British Districts) is shown to be steadily decreasing. This position was mentioned in last year's report, while in the year under report the decrease has been maintained, there being a further fall from 17,957 to 17,034 seers in the quantity consumed. In Sind too, the fall in consumption was maintained, the figures for 1931–32 and for 1932–33 being 4,108 and 3,848 seers, respectively. In the Presidency proper in order to meet legitimate needs of the people the number of retail licenses was increased by 10; while 11 more licenses were granted to medical practitioners, chemists and druggists for the possession and sale of opium and its

preparations. The number of licenses in Sind was increased by 10. In the Town and Island of Bombay, Bandra and Kurla the licenses were disposed of by tender and elsewhere by auction. The total receipts from opium in the British Districts of the Presidency proper fell from Rs. 23,94,547 to Rs. 23,07,301. The revenue in Sind also showed a decrease from Rs. 4,67,391 to Rs. 4,37,628. In both cases fall in consumption and lack of competition at auctions are accountable for the decrease.

9. The total excise revenue and expenditure of the years 1931–32 and 1932–33 as given in Imperial return No. 1 are contrasted in the following statement :—

	Revenue.		Expenditure.	
	1931–32.	1932–33.	1931–32.	1932–33.
	Rs.	Rs.	Rs.	Rs.
Presidency proper ..	3,03,39,000	3,23,32,000	41,82,000	45,25,000
Sind	29,94,000	31,15,000	5,42,000	3,90,000
Total ..	3,33,33,000	3,54,47,000	47,24,000	49,15,000

The revenue for the year 1931–32 included only the net profit of the Nasik Distillery (9·68 lakhs), whereas, owing to the change in the account system of the Distillery, the gross receipts of the distillery (24·66 lakhs) are included in the revenue for 1932–33, while the net receipts on the basis of the commercial account system were 9·61 lakhs only. Similarly the expenditure for 1932–33 includes 10·43 lakhs for the gross expenditure of the Nasik Distillery, while the expenditure for 1931–32 included nothing on that account. The gross expenditure also includes refunds and price paid to the Government of India for opium supplied to the Department. For a true comparison therefore with the revenue and expenditure of the preceding year, the following figures may be adopted, which include only the net profits of the Nasik Distillery on the revenue side and exclude refunds, cost of opium and gross expenditure on the Nasik Distillery on the expenditure side :—

	Revenue.		Expenditure.	
	1931–32.	1932–33.	1931–32.	1932–33.
	Rs.	Rs.	Rs.	Rs.
Presidency proper ..	3,03,39,000	3,08,27,000	32,01,000	27,28,000
Sind ..	29,94,000	31,15,000	2,25,000	2,14,000
Total ..	3,33,33,000	3,39,42,000	34,26,000	29,42,000

The revenue shows an increase of about 6 lakhs. The cost of administration was reduced by 4·84 lakhs which was due partly to reduced expenditure under compensations payable to Indian States owing to the restoration of the abkari rights to the Talukdars of Mahi Kantha and partly to 10 per cent. emergency cut in salaries and reduction in the staff.

10. The total number of detected offences against the abkari law in the Presidency proper was 7,967, as against 8,208 in 1931-32. In Sind detection rose from 527 to 584, the total number of "liquor" cases detected showing an increase of 51—of which, cases under illicit distillation alone accounted for an increase of 34.

In the Presidency proper the total number of liquor cases detected during the year under report showed a decrease of 260 as compared with 1931-32. The number of cases detected under illicit distillation showed a drop from 4,533 to 4,076, the main decreases being in the districts of West Khandesh (310), Thana (58), Ahmedabad (55) and Dharwar (54). The heavy fall in the case of West Khandesh is attributed partly to the base for distillation, mahura flowers, not being readily available, as a result of the stoppage of the issue of licenses for the retail sale of mahura flowers in the District with a view to combat illicit distillation. The fall is also partly due to the reduction of still-head duty rates on liquor issued to shops in the criminal areas of the district, and the consequent reduction in the retail prices of licit liquor. The small decrease in other districts is attributed to the deputation away from their regular duties of a large number of the staff on musketry training. This training is an essential measure in view of the increased resistance being offered by illicit distillers, and the need for protection of the preventive staff in their raids.

11. Government note the remarks of the Commissioner of Excise, Bombay, as to the difficulties experienced by the excise staff in their efforts to check illicit distillation and his opinion that the present still-head duties, making liquor comparatively dear for country people, provide the incentive for illicit distillation. They also note that the Commissioner blames reduction of staff, of travelling allowances, and of rewards, for lack of incentive to tour actively and work hard at detection. Government realise these difficulties but are hardly in a position to contemplate increase in the excise staff at the present juncture. They would like to congratulate the Excise staff of all ranks both of the Presidency proper and of Sind on the good work they are continuing to do in spite of difficulties and they trust that all ranks will continue to put forward their best efforts under difficult circumstances in the future, as they have done heretofore.

By order of the Government of Bombay
(Transferred Departments),

T. E. STREATFIELD,
Under Secretary to Government.

G. R. No. P. 55/7146, R. D., dated the 15th June 1934.

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To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Superintendent of Salt and Excise, Sind,
The Inspector General of Police,
The Commissioner of Police, Bombay,
The Commissioner of Labour and Director of Information,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Accountant General,
The Political and Reforms Department,
The Home Department,
The Public Works Department,
The Finance Department,
*The Honourable the Agent to the Governor General in the States of Western India,
*The Agent to the Governor General for the Gujarat States and Resident at Baroda,
*The Agent to the Governor General for the Deccan States and Resident at Kolhapur,
*The Government of India,
*The High Commissioner for India, London.

*By letter.

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